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AUDITOR OF ACCOUNTS'

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON AND THE COUNTY OF SUFFOLK,

STATE OF MASSACHUSETTS,

FOR THE FINANCIAL YEAR

1876-77.

(No. 65 of the Series.)

MAY 1, 1876, TO APRIL 30, 1877.

(Both Included.)

CITY DOCUMENT No. 52.

BOSTON:
ROCKWELL AND CHURCHILL, CITY PRINTERS,
No. 39 ARCH STREET.
1877.

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1876-77

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The City of Boston,
Sept. 12/77

CITY OF BOSTON.

IN BOARD OF ALDERMEN, May 7, 1877.

Ordered, That the Annual Report of the Auditor of Accounts, for the financial year 1876–77, be submitted in print, and that five thousand five hundred copies thereof be printed; that three thousand eight hundred copies be retained in the custody of the Auditor, at City Hall, for distribution, and that the remainder be placed in the several Police Station Houses, also for distribution; and further, that public advertisement be made of the fact, in the newspapers, that said reports have been placed in the Auditor's Office, City Hall, and in the several Police Station Houses, for distribution, where the citizens may obtain them on application.

Read twice and passed. Sent down for concurrence. May 10, came up concurred. Approved by the Mayor, May 11, 1877.

A true copy.

Attest: JOHN T. PRIEST,
Assistant City Clerk.

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CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS,
CITY HALL, June 1, 1877.

TO THE HONORABLE CITY COUNCIL: —

Gentlemen, — The undersigned Auditor of Accounts, complying with the sixth section of the ordinance in relation to Finance, printed edition of 1876, presents his annual report of the receipts and expenditures of the

CITY OF BOSTON

and

COUNTY OF SUFFOLK

for the financial year 1876–77, commencing May 1, 1876, and terminating April 30, 1877, with other information relating to the financial matters of the city.

The financial affairs of the city continue in a satisfactory condition, with a less percentage of the year's taxes outstanding than at the close of the previous year, — every requirement made on its Treasury paid, and the year closes with a decrease of the gross debt, compared with the previous year, of $342,667.71. This is the first time for a period of seventeen years that there has been any decrease of the gross debt at the closing of the financial year from that which preceded it, each year previously advancing in amount over that preceding it within that time.

The gross debt, April 30, 1860, stood at $8,535,355.37, and each year it increased until the year ending April 30, 1876, standing then at $43,933,165.01, and at the close of the last financial year, April 30, 1877, it was $43,590,497.30, showing the reduction before stated. The amount borrowed for street improvements during these years was, in round numbers,

$22,400,000, and for raising and grading of Church-street, Suffolk-street, and Northampton-street Districts and widening of streets in the said districts, $3,700,000.

The means for paying the debt, April 30, 1860, were $967,175.69, and April 30, 1877, $16,109,973.55, showing the debt less the means for paying the same, April 30, 1860, was $7,568,179.68, and April 30, 1877, $27,480,-523.75. Increase of the gross debt in seventeen years, $35,055,141.93; increase of the debt less the means for paying the same during the same period, $19,912,344.07.

The rate of taxation in 1860 was $9.30 on each $1,000 of property on a valuation of the city placed at $276,861,000, with a population at that time of 177,902, and, in 1876, $12.70 on each $1,000 of property on a valuation of $748,878,100, with a population, in 1875, of 341,919. The increase of the rate from $9.30 to $12.70 on each one thousand dollars during the period mentioned is principally attributable to the increase of the amount of interest payable on the outstanding debt.

The yearly comparison shows that the gross debt, April 30, 1876, was $43,933,165.01, and April 30, 1877, $43,590,-497.30, a reduction during the year of $342,667.71. The debt April 30, 1876, less the means for paying the same, was $27,052,777.60, against that of $27,480,523.75, April 30, 1877, which shows an increase of the debt less the means for paying the same during the year of $427,746.15. This is, however, more an apparent than a real increase of the debt less means as compared with last year, and is owing to the percentages required by law for the Sinking Funds this year being met by actual taxation payable to the Board of Commissioners on the Sinking Funds, December 1, 1877, which have heretofore been taken from the Balances of Appropriations and Excess of Income, and paid to the Commissioners on the 30th of April each year. The amount which will be paid to the Commissioners next December, raised by taxation, is $672,700. Another reason why the means for redemption are less than last year, which should be stated, is the fact that bonds held for land sold have been cancelled

to the amount of $145,811.49, and the land held for their payment forfeited to the city to be sold again.

During the financial year the new debt created amounted to $2,017,000, and was wholly for the purpose of extending the Cochituate Water Works, and the amount paid and cancelled, with the funds of the Board of Commissioners on the Sinking Funds, was $2,275,338.43, and there was paid, under authority of the City Council from balances of appropriations, unfunded debt amounting to $84,329.28.

It is well, in looking into the condition of the monetary affairs of our city, to bear in mind that it is still burdened with a very large debt, a portion becoming due annually for some years to come, and that to meet the payment of the same, by complying with the wise provisions of law requiring its redemption at maturity, still needs large taxation each year for that purpose in addition to the required taxation for interest on the whole debt and the amount annually actually needed to defray the current expenses of the government of this extended and populous city.

The well-known fact that the city of Boston since 1870 has been paying and cancelling its indebtedness as it became due, and at the same time reducing its indebtedness with revenue derived from improvements for which loans were created to carry out, and set apart for that purpose, and that provision is made for a continuation of this sound policy in the future, places the credit of the city very high in the market, with low rates of interest, and any deviation from this course would be one which would greatly impair that credit. Prompt payment of all debts, no renewals of outstanding loans, — care and strict economy in expenditures, — no borrowing of money except in extreme cases, and then only for improvements of permanence from which our posterity will derive at least as much benefit as ourselves, should be the policy rigidly observed, thereby resulting, as the debt diminishes each year, in relieving the tax-payer of taxation for interest and percentages on the debt, in promoting the welfare of the municipality with low rates of taxation, ensuring its prosperity, even in the continuing shrinkages of prop-

erty yet upon us, — not us alone, but wide-spread through every community, and in comparatively freeing our city from debt within a reasonable period of time.

The Cochituate Water Works, for the first time since their existence, have, during the past year, contributed $26,480.18 to the fund for the redemption of the debt created for the construction of the said works, that sum being the excess of revenue over the expenses of maintaining the works, and interest on the cost of the same, at the close of the financial year, April 30, 1877.

The payments of the City of Boston and County of Suffolk during the financial year 1876–77, drawn for by the Mayor through the office of the Auditor of Accounts, were as follows, viz. : —

On account of the City of Boston,	$11,742,801 36
On account of the County of Suffolk,	132,681 58
Total drawn for by the Auditor of Accounts,	$11,875,482 94
To which add payments by the Treasurer, which did not pass directly through the Auditor's office, the details of which may be found under the head of Auditor's Aggregates, and in the Treasurer's report,	5,333,960 91
	$17,209,443 85

These payments, as shown by the Auditor, present the following results as divided between the city and county, viz. : —

City of Boston,	$16,863,467 15
County of Suffolk,	345,976 34
	$17,209,443 85

The actual payments, as shown by the annual report of the City and County Treasurer to the City Council, which accompanies this document, were as follows, viz. : —

On account of the City of Boston,		$16,861,887 39
On account of the County of Suffolk,		345,976 34
		$17,207,863 73
Add to which the checks drawn by the Auditor of Accounts on account of the City of Boston during the year, but not paid,		1,580 12
We have the total, as given by the Auditor, of		$17,209,443 85
The Treasurer reports that the cash balance in the Treasury, April 30, 1876, was,		$3,466,668 07
Total receipts during the year 1876–77,	$17,444,153 53	
Total payments during the year 1876–77,	17,207,863 73	
		236,289 80
Balance April 30, 1877,		$3,702,957 87

This Treasury balance of $3,702,957.87 is subject to the following payments, viz. : —

Balances of appropriations carried to 1877–78,		$2,883,389 53
To meet the tax appropriations of 1877–78, being the amount derived from the balances of appropriations, excess of income and taxes over estimated income and taxes, and of license revenue over expenditures, at the close of the financial year, 1876–77, April 30, 1877, viz. : —		
Balances of appropriations,	$577,958 77	
Excess of license revenue,	125,000 00	
Excess of income and taxes,	12,205 51	
		715,164 28
Sundry items shown under the head of Treasury aggregates and balance,		104,404 06
		$3,702,957 87

The actual expenditures of the city and county, including the amount of the State Tax and Liquor Revenue paid to the State of Massachusetts, and Soldiers' Relief payments, less the Temporary Loan, borrowed and paid, and other items, are shown as follows, viz. : —

City of Boston payments in *gross*,	$16,863,467 51
Less payments of Temporary Loan, to Sinking Fund Commissioners, Bank Tax to State, and sundry items, details of which are given under payments, page 13,	2,743,202 16
We have the total expenditures of the City of Boston,	$14,120,265 35
Add County of Suffolk expenditures,	345,976 34
We have the actual expenditures of the City of Boston, and County of Suffolk, for 1876–77,	$14,466,241 69

The Board of Commissioners on the Sinking Funds, for the payment or redemption of the debt of the city, paid during the financial year ending April 30, 1877, $2,275,338.43 of debt, as follows: —

Paid at maturity, —			
City Loans,		$953,325 00	
Cochituate Water Loans,		204,000 00	
Mystic Water Loans,		67,000 00	
			$1,224,325 00
Purchased with revenue set apart for the purpose and cancelled — City Loans,			919,000 00
Consolidated Street Improvement, Sterling Loan purchased in London, by contract,			43,013 43
Due 1874–75, but not called for until 1876–77 — City Loans,		$1,000 00	
Due 1875–76, but not called for until 1876–77, —			
City Loans,	$65,000 00		
Mystic Water Loans,	23,000 00		
		88,000 00	
			89,000 00
			$2,275,338 43

The report of the Treasurer of the Board of Commissioners, which is contained in this document, furnishes a statement of the transactions of said Board, and the condition of the funds held by them. The following tables give a clear exhibit of the payment and creation of debt, with the means of redeeming the same with the Sinking Funds, and other means pledged for its redemption: —

THE DEBT OF THE CITY.

The amount of the *funded* debt of the City, of all kinds, April 30, 1876, was		$43,848,835 73
Amount of unfunded debt, April 30, 1876,		84,329 28
Add amount of Bonds issued on account of Cochituate Water Loans, during the year 1876–77,		2,017,000 00
		$45,950,165 01
Less amount of *funded* debt paid and cancelled by the Board of Commissioners on the Sinking Funds, during the year 1876–77,	$2,275,338 43	
Amount of *unfunded* debt paid from unexpended balances of appropriations, 1876–77, by authority of the City Council,	84,329 28	
		2,359,667 71
Total debt, April 30, 1877,		$43,590,497 30
Total debt, April 30, 1876,		$43,933,165 01
Total debt, April 30, 1877,		43,590,497 30
Showing a *decrease*, 1876–77, of the debt of		$342,667 71

The indebtedness, as stated above, the Auditor classifies as follows: —

City Debt proper,	$24,121,047 19
Cochituate Water Debt (see cost of Cochituate Water Works in Appendix),	14,124,359 51
War Debt (loans outstanding),	1,711,500 00
Roxbury Debt "	417,450 00
Dorchester Debt "	109,500 00
Charlestown Debt "	1,195,000 00
" Mystic Water Debt (loans outstanding),	1,228,000 00
Brighton Debt (loans outstanding),	233,640 60
West Roxbury Debt "	450,000 00
Total, as above,	$43,590,497 30

THE MEANS ON HAND FOR PAYING THE DEBT.

Sinking Funds in charge of the Board of Commissioners on the Sinking Funds for the payment or redemption of the debt of the City,	$15,437,043 24
Public Land Bonds and Mortgages in the hands of the Collector, secured on lands purchased of the City, all payments on which are made to the Board of Commissioners on the Sinking Funds,	102,330 50
Street improvement and other Bonds, do.,	570,599 81
Total redemption means, April 30, 1877,	$16,109,973 55

Total redemption means, April 30, 1876,	$16,880,387 41
Total redemption means, April 30, 1877,	16,109,973 55
Decrease of means in 1876–77,	$770,413 86

THE DEBT OF THE CITY LESS MEANS FOR PAYING IT.

Total Debt, of all descriptions, of the City of Boston, April 30, 1877,	$43,590,497 30
Total means on hand for paying the same, April 30, 1877,	16,109,973 55
The Debt of the City, less the means for paying the same, April 30, 1877,	$27,480,523 75
The Debt, less means, April 30, 1876,	27,052,777 60
Showing an increase of the Debt, less means for paying the same,	$427,746 15

The assessment of taxes to defray the expenses of the City of Boston and County of Suffolk for the financial year 1876–7, less the revenue to be received from other sources; also to pay the State Tax levied on the City of Boston, 1876, was: —

Tax Levy, 1876,	$9,456,441 95
Additional Bills,	5,220 39
	$9,461,662 34
Collections to April 30, 1877, inclusive,	$8,379,746 13
Abatements,	134,273 12
Outstanding,	947,643 09
	$9,461,662 34
Total Collections: —	
Account of 1876 taxes,	$8,379,746 13
Account of 1875, and previous years,	1,066,447 64
	$9,446.193 77
Bank Tax assessed and collected as belonging to the City,	$218,537 90
Transferred to State,	6,673 12
Received by City,	$211,864 78

The annual report of the Collector, accompanying this document, contains details of the uncollected taxes and assessments giving the years they became due.

THE PAYMENTS.

CITY OF BOSTON.

Ordinary expenses, which include the interest, premium and exchange paid on the entire debt, of the city ($2,572,057.28), and ordinary street widenings,		$10,287,213 04
Additional supply of water,		1,924,060 24
State Tax,		742,932 00
Special laying out and widening streets, etc.,		550,410 10
Water Works, West Roxbury and Brighton Districts,		160,487 71
Building and rebuilding bridges,		136,455 09
Erecting new school-houses, and land for the same,		125,539 04
Soldiers' Relief,		82,225 36
License Revenue, State's proportion,		42,996 89
Erecting new buildings, and land for the same,		40,757 08
Improved Sewerage,		19,743 96
Church-street District,		4,871 53
Northampton-street District,		1,352 99
Mystic Sewer,		1,220 32
Actual expenditures on account of the City of Boston, including State Tax,		$14,120,265 35
The Treasurer's payments, in addition to the regular expenditures on account of the City of Boston, as given above, were		
Temporary Loan redeemed,	$981,663 91	
To the Board of Commissioners on the Sinking Funds, the revenue received on account of the several funds,	888,832 09	
Commissioners on the Sinking Funds for the Mystic Water Works Sinking Funds, excess of income over expenditures,	115,437 06	
Commissioners on the Sinking Funds for the Cochituate Water Works Sinking Fund, excess of income over expenditures,	26,480 18	
State Bank Tax,	615,231 36	
Cochituate Water Works, paid Mystic Water Board for Water furnished East Boston,	66,934 60	
Mystic Water Works, paid Cities of Chelsea and Somerville, and Town of Everett, according to contract,	21,688 17	
Amounts carried forward,	$2,716,267 37	$14,120,265 35

Amounts brought forward,	$2,716,267 37	$14,120,265 35
Taxes refunded, including corporation and bank,	15,004 91	
Police Charitable Fund,	8,000 00	
Betterment Assessments, and costs of, refunded,	1,982 45	
Mt. Hope Cemetery Trust Fund,	1,000 00	
Phillips-street Fund,	500 00	
Interest on refunded taxes,	191 20	
Sidewalk Assessments, refunded,	141 49	
Sewer Assessments refunded,	93 64	
Interest on same,	9 37	
Refunded on account of Tax and other Fees, Deeds, and Real Estate Advertising,	11 73	
		$2,743,202 16
		$16,863,467 51

COUNTY OF SUFFOLK.

Expenses of Superior Criminal and Boston Municipal Criminal Courts, except repairs, furniture, fuel, etc.,	$136,576 22	
Expenses of Superior Civil and Boston Municipal Civil Courts, except repairs, furniture, fuel, etc.,	87,871 10	
Repairs, care of, fuel, furniture, etc., for Court House, and room 39, Court street, for jury-waived cases,	12,797 04	
Expenses of Probate Court and Registry of Deeds, including repairs on building,	19,873 17	
Expenses Municipal Courts in Roxbury, Dorchester, South Boston, East Boston, Charlestown, West Roxbury, and Brighton Districts,	22,691 64	
Jail Expenses, Salaries of Officers, Repairs, Keeping and Feeding prisoners,	26,387 40	
New Stable, Jail Yard,	7,250 36	
Coroners' Inquests and Views,	9,801 71	
Fees in Insanity and Juvenile Offender Cases,	20,165 47	
Miscellaneous,	2,562 23	
		$345,976 34
Total payments of the City of Boston and County of Suffolk,		$17,209,443 85

THE RECEIPTS.

CITY OF BOSTON.

Taxes of 1876,		$8,379,746 13
" " 1875 and previous years,		1,066,447 64
" Bank, of 1876,		211,864 78
" Corporation, received from State of Massachusetts,		306,022 32
Cochituate Water Loans,		2,017,000 00
Premium on Cochituate Water Loans,		221,400 00
Cochituate Water Works, Rates, etc.,		1,096,173 63
Several Departments,		757,668 05
Mystic Water Works,		293,115 49
Liquor Licenses and Fees,		173,323 50
Interest on Bank Balances, Taxes, and Paving and Sewer Assessments, and Accrued Interest on Cochituate Water Stock sold,		198,850 16
Instalments on Bonds belonging to the Sinking Funds, for proceeds of estates sold, betterments for various street widenings, and interest on bonds and betterments, and Public Land sales, rents, etc., payable to the several debt sinking and revenue funds,		890,814 54
State of Massachusetts, Soldiers' Relief payments for 1875,		81,900 00
Oliver Street,		22,605 66
Collecting Bank Tax,		6,202 55
Temporary City Loan,		981,663 91
Bank Tax, collected by the City of Boston, assessed on non-resident stockholders and paid to State,		614,047 35
Police Charitable Fund,		8,008 60
Public Library Trust Funds, and Income from,		7,135 13
Phillips Street Fund,		1,360 00
Pedler's Licenses,		952 00
Mt. Hope Cemetery, Perpetual Fund,		775 00
Cedar Grove Cemetery, Perpetual Fund,		400 00
City of Charlestown Taxes,		4 00
Incidental Expenses, Income of Foss and Babcock Funds,		420 00
		$17,337,900 44

COUNTY OF SUFFOLK.

From Fines and Costs collected in the Criminal Courts of the County, in City proper, and by the Sheriff at the Jail, the Master of the House of Correction, and the Superintendent of the House of Industry,	$81,504 05	
From Fees and Costs paid in by the Clerks of the Civil Courts of the County, in the City proper,	8,606 77	
From Fines and Costs collected in the Roxbury, Dorchester, So. Boston, East Boston, Charlestown, Brighton, and West Roxbury District Courts,	12,233 31	
Miscellaneous,	3,908 96	
		106,253 09
Total Receipts of the City of Boston and County of Suffolk,		$17,444,153 53

EXPENSES OF THE DEPARTMENTS.

The *regular* expenditures of the principal departments of the city, for the financial year 1876–77, are given below, including the salaries of all officers attached to each, viz. : —

CITY HOSPITAL.

	1876–77.	1875–76.
Expenses and Salaries,	$136,302 02	$114,545 98

Income, 1876–77, $5,195 78 ; 1875–76, $1,349 40.

COCHITUATE WATER WORKS.

	1876–77.	1875–76.
Requisitions of Water Board, general,	$255,134 08	$408,173 52
Requisitions of Water Board, siphon Charles river,		26,532 35
Requisitions of Water Board, additional supply of water,	1,924,060 24	783,613 49
Requisitions of Water Board, water works, West Roxbury and Brighton Districts,	160,487 71	288,039 03
Requisitions of Water Board, Parker Hill Reservoir,		89,449 16
Interest, Premium and Exchange,	747,624 77	*833,364 81
	$3,087,306 80	$2,429,172 36

Income 1876–77, $1,029,868.21, $27,109.36 of which were paid to Sinking Fund Commissioners by law ; 1875–76, 1,096,385.42, $672.28 of which were paid to Sinking Fund Commissioners by ordinance.

FIRE DEPARTMENT.

	1876–77.	1875–76.
Expenses and Salaries,	$560,052 76	$564,275 49
Fire Alarm Telegraph.	†27,272 35	21,497 61
Bells and Clocks,	2,995 62	3,200 78
Repairs of buildings,	5,523 44	6,668 43
	$595,844 17	$595,642 31

Income, 1876–77, $4,024 53 ; 1875–76, $2,503 07.

* This amount includes two years' interest on Sterling Loan, which in those years was charged in error to City Loan interest account.

† Extension to Brighton included.

HEALTH DEPARTMENT.

	1876-77.	1875-76.
Board of Health,	$57,770 33	$75,636 40
Quarantine Department,	16,694 74	14,213 76
Health Department,	365,928 39	387,134 72
	$440,393 46	$476,984 88

Income, 1876–77, $59,012 42; 1875–76, $48,971 24.

MYSTIC WATER WORKS.

	1876–77.	1875–76.
General Expenses,	$89,700 26	$122,677 49
Interest,	66,290 00	70,280 00
Mystic Sewer,	1,220 32	24 00
	$157,210 58	$192,981 49

Income, 1876–77, $271,427.32, $115,437.06 of which was paid by law to the Sinking Fund Commissioners. Income, 1875–76, $257,999.83, $65,042.34 of which was paid by law to the Sinking Fund Commissioners.

POLICE DEPARTMENT.

	1876–77.	1875–76.
Expenses and Salaries,	$833,337 86	$832,257 96
Repairs of Station Houses,	6,837 66	11,232 79
	$840,175 52	$843,490 75

Income, 1876–77, $8,010 27; 1875–76, $10,928 40.

PUBLIC BUILDINGS.

	1876–77.	1875–76.
Expenses and Salaries, exclusive of repairs on Fire Department and Police Department Buildings,	$102,691 67	$115,821 14

Income, 1876–77, $6,170.07, — $2,245.23 of which were paid to Sinking Fund Commissioners by ordinance; 1875–76, $8,440.78, — $5,700.00 of which were paid to Sinking Fund Commissioners by ordinance. (The rents received from public buildings are included under the head of Rents, and Fire Department.)

PUBLIC INSTITUTIONS.

	1876–77.	1875–76.
House of Industry,	$206,893 38	$217,580 24
House of Correction,	84,463 88	97,618 16
Carried forward,	$291,357 26	$315,198 40

Brought forward,	$291,357 26	$315,198 40
Lunatic Hospital,	57,138 58	59,391 10
Pauper Expenses,	62,173 11	51,482 05
Steamer "J. Putnam Bradlee,"	13,400 23	19,665 09
Office Expenses,	7,953 32	7,871 48
New Steamboat,		44,785 05
New Wharf, Rainsford Island,		11,893 95
Almshouse, Austin Farm,	21,948 36	
Marcella-street Home,	14,973 01	
New Building, Austin Farm,	12,673 02	
	$481,616 89	$510,287 12

Income, 1876–77, $49,175 27; 1875–76, $58,453 13.

SCHOOLS AND SCHOOL-HOUSES.

	1876–77.	1875–76.
School Instructors,	$1,211,796 67	$1,235,375 24
Salaries of Officers School Committee,	56,807 56	31,428 35
School expenses, School Committee,	*256,595 50	114,791 06
School-houses, Public Buildings,	*†165,876 72	356,039 62
New School-houses and land for same,	125,539 04	277,746 57
	$1,816,615 49	$2,015,380 84

Income, from all sources, 1876–77, $69,547.29, $47,548.26 of which were paid to Sinking Fund Commissioners by ordinance; 1875–76, $41,138.72, of which were paid by ordinance, $20,402.50 to Sinking Fund Commissioners.

STREETS.

	1876–77.	1875–76.
Bridges (ordinary),	$59,118 37	$58,334 81
Lighting,	479,937 80	496,456 53
Paving, etc.,	939,816 15	1,024,627 66
Sewers,	202,412 19	285,299 56
Widening, etc. (ordinary),	148,475 46	256,488 91
	$1,829,759 97	$2,121,207 47

Income from all the above departments, 1876–77, $169,424.57, $10,951.98 of which were paid to the Sinking Fund Commissioners by ordinance; 1875–76, $156,409.29, $25,040.76 of which were paid to the Sinking Fund Commissioners by ordinance.

* Expenditures for Fuel, Janitors, Janitors' Supplies, etc., charged 1876–77 to School Expenses, School Committee, were before charged to School-houses, Public Buildings.

† Including special appropriation for Rice School-house.

STREET WIDENINGS AND EXTENSIONS.

The street widenings and extensions effected by the Board of Street Commissioners during the past fiscal year are as follows: —

South street widened at the corner of Summer street, at an estimated cost of $42,679; Fairfield street extended from Commonwealth avenue to Boylston street, at an estimate of $30,300; Portland street widened near Hanover street, for $15,000; the widening of Beacon street at its junction with Brighton avenue, $9,461.40; of River street, Dorchester District, from the Upper to Lower Mills, $4,500; Parker Hill avenue laid out from Tremont street and extended to Parker street, $4,170.41; Rockland avenue laid out in the Roxbury District, $1,750; School street, West Roxbury District, widened, $1,237.25; Elm street widened corner of Washington street, $1,198.50; Fort avenue, Roxbury District, widened, $1,100; Mount Everett street in the Dorchester District laid out and opened to Quincy street, $800; the widening of Washington street at Zeigler street, for $492; of Parkman street in the Dorchester District, $340; of the junction of East Fourth and Emerson streets at South Boston, $160; and of Walkhill street in the West Roxbury District, for $70. The total of the foregoing estimates is $113,258.56.

The streets that have been laid out or accepted where the fee, and, in most cases, any grade damages that may have been occasioned, have been released to the city, are, in the City Proper, Newland street from West Dedham to Upton street, Trinity place, Isabella street, and Hereford street from Marlborough street to Commonwealth avenue; in South Boston, Silver street from Dorchester street to G street, Lark street east of West Ninth street, and Jenkins street from Dorchester street to the Old Colony Railway; in the Roxbury District, Whitney and Madison streets, Island street to Gerard street, Bickford street from Heath street to Bromley park, Riverside street, and Woodville square; in the Dorchester District, Myrtle street south of Quincy street, and Spring-Garden, Sargent and Wales streets; in the West Roxbury District, Ivory and portions of Jordan and Dent streets, March avenue, and Myrtle, Gardner, Porter, Jess, Bishop and Burr streets; and in the Brighton District, Chester and Gardner, and Linden and parts of Ashford and Newton streets.

Richmond street has been widened from Commercial to Mercantile street upon land deeded to the city, at no ex-

pense, and Central street has been widened upon the Central-wharf estate on the same terms. Dover street has been widened upon the bridge over the channel to the South Bay, and Saint James avenue has been laid out from Clarendon street to Huntington avenue, at no estimated cost.

Discontinuances have been made from Valentine street, in the Roxbury District, High street, in the Charlestown District, and Beach street between Washington street and Harrison avenue.

The following betterments were assessed within the year: —

Beach street (Washington st. to Harrison ave.)	$28,150 00
Swett street	115,552 00
Shawmut avenue (Lenox to Roxbury street) .	9,223 00
	$152,925 00

PUBLIC BUILDINGS.

The following are descriptions of new public buildings and improvement of old ones made during the year from plans prepared by George A. Clough, City Architect: —

Charles Sumner Grammar School-house, Florence District. — Contracts for this building were awarded in March, 1876, to Woodbury & Leighton, masons, and French Brothers, carpenters; and work upon the construction of the building was commenced immediately afterwards. The building is of brick, the exterior of face brick, trimmed with Nova Scotia sandstone, in the Gothic character, and is situated on Ashland street, between Washington and Florence streets, West Roxbury District. The building accommodates ten school-rooms and an exhibition hall. Each school-room has its accompanying wardrobe and teacher's closet, and is lighted from the left and rear of the pupils' desks. It is finished throughout in pine, and grained in imitation of oak, each school-room being sheathed to the height of 2½ feet, and the corridors to the height of 5 feet. Especial attention has been given to the means of egress and ingress, staircase and corridor room, there being three entrances on each side of the building, and one double entrance in the centre of the front. The building is heated by steam, apparatus being furnished by Braman, Dow & Co. The lot of land contains 30,000 square feet, with a frontage on Ashland street of 200 feet, the building occupying the centre portion, setting back from the street 35 feet from the front.

Across the street front there is a wrought-iron fence, with four entrance gates, and across the rear and two sides is a brick wall, 5 feet high. Cost of the building (including heating apparatus costing $3,872.25), $50,552.07; of land, $6,000. Total, $56,552.07.

Rice School-house. — The repairs to this school-house (damaged by fire Dec. 20, 1875) were commenced in Jan., 1876, and completed just before the close of the last school-year, in season for the annual school exhibition. In the reconstruction of the upper story alterations were made, principally in the arrangement of the light and height of the hall. The light is received through a lantern in the ceiling (28 feet by 16 feet), and the roof is supported by columns, instead of trusses as before. All wood construction about the two towers at front, the dormer windows, and finish about the roof, was removed and replaced by non-combustible materials, and iron vent-boxes now occupy the place of the wooden ones which contributed so largely to the destruction of the building. The old plastering was removed and the whole replastered, and the interior finish was entirely renewed and repainted. Cost of replacing this building in its former state, $39,093.51.

Accommodations for the School Committee. — The alterations in the old Normal School building on Mason street, for the accommodation of the School Committee, were commenced in July, 1876, and consisted of clearing the entire interior of the old structure, except the floors and the ward-room on the first-story front. The first story, rear of the building, and the second and third stories, were set apart and devoted to the uses of the School Board. A new entrance was provided at the west end of the building, by a broad staircase from the street to the second floor. The second story contains a spacious room (28 feet by 32 feet), with two ante-rooms connected, for the Supervisors, a room for the Superintendent of Schools, a large room for the Secretary's clerks, and a private room adjoining for the Secretary. In the third story are four large committee-rooms, and a hall 50 feet by 36 feet, and 18 feet high, with ante-rooms attached, for the meetings of the School Board. The extra height of the hall was gained at considerable expense and difficulty, by forming the ceiling on a line with the rafters of the roof, providing new trusses for the old roof, etc. Dressing, storage and closet rooms for the convenience of the department are placed in the second and third stories. The ventilation of the various rooms and halls is

by means of galvanized-iron ducts, one from each room and four from the hall, each being proportioned to the size of the room, and the same connected with a large ventilating turret on the roof. The storage-room for school supplies is fitted up on the first floor, in the rear of the ward-room, and is to be connected by a small iron staircase with the Secretary's room on the second floor. The building is heated by steam, by direct radiation. The alterations have been completed, and the building transferred to the School Committee. Total cost of the improvements, $15,463.84.

Engine-Houses. — The three engine-houses contracted for during the last season have been completed, and turned over to the Board of Fire Commissioners; one is situated on Harvard avenue, Brighton District, one at Egleston square, and one on Mount Vernon street, West Roxbury District. All three were built of wood, upon one plan, and alike in accommodations, as follows: the first floor contains an engine-room, and stable and accommodations for five horses; and the second floor is fitted with the necessary household apartments for permanent men, with three chambers, sitting-room and kitchen; over the stable is a hay-loft. The treatment of the exterior is very simple, clapboarded walls, slated roofs, and the roofs surmounted by bell-towers. The cost of the building at Brighton District, built by J. W. Dean, including land, $8,182.72; that at Egleston square, by S. T. Waters, $7,841.95; and the one at West Roxbury District, built by the same, including land, $6,683.03.

Addition to the Mansion House, on the Austin Farm. — In adapting the Mansion House on the Austin Farm, West Roxbury District, for the better accommodation of the pauper women to be transferred from Deer Island, the Directors for Public Institutions found it necessary that an addition should be made, and an appropriation of $12,000 for the purpose was asked for, and granted by the City Council. Plans were prepared by the City Architect, and contracts made to erect a wing 65 feet by 32 feet. The outline and character of the new structure are the same as that of the Mansion House, and it joins the L projecting from the rear of the house. The addition is three stories high, the floors being on a level with those of the old house, and each story connected by corridors through the L. The first story is used for a dining-room and sitting-room, the second and third stories for dormitories, etc.; the basement to be devoted to wash-room, bath-room, boiler and fuel-rooms. The additional staircase accommodations were obtained in an

extension of the L. The contract for doing the work was awarded to Samuel T. Waters. The heating apparatus was furnished by the Walworth Manufacturing Company, and provides for heating the addition and the old building throughout; also for steam cooking and washing purposes for the institution. It is now occupied as an almshouse for poor women. Total cost of this addition and furnishing heating and cooking apparatus, $12,673.02.

Truant and Vagrant Home. — By order of the City Council, November 24, 1876, the Marcella-street Hospital, formerly Old Roxbury Almshouse, was taken from the custody of the Board of Health, and turned over to the Committee on Public Buildings, with an appropriation of $10,000 to refit the same for an institution to accommodate the truant and vagrant boys heretofore sent to Deer Island. August 8, 1876, a contract was made with Levi W. Shaw, to make the alterations then contemplated. Subsequently, the Board of Directors for Public Institutions deemed it necessary to make an addition of 60 feet to the old building, providing for the future growth of the institution. To meet this want, a further appropriation of $25,000 was asked for, and passed the City Council, and contracts were awarded to Levi W. Shaw, carpenter, and J. W. Coburn & Co., masons. The work has been rapidly forwarded and completed, and the buildings delivered up to the Board of Directors, who make use of the same, under authority granted to them, for pauper boys and male neglected children transferred from Deer Island. The building, as completed, will accommodate 225 boys, and also contains apartments for officers and house servants to the number of 25 or 30. In the old building there are three school-rooms, office for the superintendent, 14 officers' rooms, dining-rooms for the same, a large kitchen, pantry and store-room connected therewith, hospital, dormitory, two store-rooms for spare clothing, and, in the upper story, a chapel, of capacity to seat 300. The addition made is three stories high above the basement; the dining-room occupies the first floor, and the other stories are devoted to dormitories; this addition is connected by a corridor 10 feet wide through the old building. In the centre of the old building, connected with said corridor, there are spacious staircases from the basement to the level of the chapel floor in the fifth story. The basement of the old building and addition is devoted to steam apparatus and fuel-rooms, bake-house, two large workshops, laundry and drying-rooms, general bath-room, vegetable-cellar and storage-room. The heating on the direct system, and the cooking, are done by

steam; a large 50-horse boiler being provided to accomplish both results, during cold weather, and a small 10-horse boiler provided for the cooking apparatus and plumbing during the warm weather. Total cost, $37,282.91; the sum of $2,282.91 being added to the two original appropriations.

PUBLIC WORKS.

WATER WORKS.—*Lake Cochituate and Sudbury River.*—Water from the Sudbury river has been turned into Lake Cochituate during the past year from May 4th to 10th, from July 24th to September 2d, from September 9th to 16th, from September 28th to November 11th, November 16th, from December 9th to 28th, from January 3d, 1877, to February 6th, from February 8th to 26th, and from March 7th to 11th, or 179 days in all. The total quantity diverted from the river was 2,393,700,000 gallons, equal to a daily supply of 6,588,100 gallons for the year from May 1st, 1876, to May 1st, 1877. The lowest point reached by the lake was 8 ft. 3 in. above the bottom of the conduit, on the 21st of October. The average daily consumption from the Cochituate works for each month of the year 1876 has been as follows: —

	Gallons.		Gallons.
January,	21,550,200	July,	20,820,600
February,	22,675,200	August,	21,333,900
March,	20,931,500	September,	19,430,800
April,	17,300,500	October,	19,214,000
May,	18,837,800	November,	17,023,700
June,	19,872,300	December,	23,783,000

Making the average daily consumption for the year 20,237,700 gallons, — an increase of five per cent. over the consumption of 1875.

Brighton Temporary High-Service Works.— A small system of works for the supply of the high lands of Brighton has been built during the past season. The works consist of a masonry reservoir situated in the school-house yard on Academy Hill, and a pumping-station on the city ledge lot on Cambridge street. The reservoir is 30 feet square at the top, 9 feet 8 inches deep, and when filled to a depth of 8 feet holds 47,000 gallons. At the pumping-station are two Worthington pumps and two boilers. The pumps are of the duplex high-pressure type, having 12-inch steam cylinders, 7-inch water-cylinders and 10-inch stroke.

The boilers are upright tubular, 42 inches in diameter. The works have been in operation since August 10th, and cost $7,865.86.

Cochituate Distributing System. — The laying of pipes in West Roxbury and Brighton Districts, which was commenced in 1875, has been continued during the past year. In all about 17½ miles of pipes have been laid and 173 hydrants set in these divisions of the city. In the older portions of the city, principally in Dorchester and Roxbury Districts, about 7 miles of pipes have been laid and 70 hydrants set. The following tables show the length and sizes of pipes laid: —

Statement of the Length of the different Sizes of Pipes laid, and Stopcocks put in, during the Year ending April 30, 1877.

1876-77.	DIAMETER OF PIPES IN INCHES.							TOTALS.
	48	20	16	12	8	6	4	
Total length of Pipe	120	0	1,027	47,503	22,789	42,322	1,608	115,369 feet.
Total number of Stopcocks . . .	0	3	2	53	23	116	16	213

Statement of the Total Length of different Sizes of Pipes laid, and the Number of Stopcocks put in, to May 1, 1877.

	DIAMETER OF PIPES IN INCHES.														AGGREGATE.
	48	40	36	30	24	20	16	12	10	9	8	6	4	3	
Total length of Pipe laid . . .	7,403	24,601	21,329	29,019	26,447	44,500	46,413	470,221	9,923	3,234	124,621	826,235	171,096	238	1,805,280 feet, equal to 341 miles, 4,800 feet.
Number of Stopcocks put in .	6	6	9	13	25	23	76	705	3	. . .	207	1,844	733	2	3,652

Statement of Service Pipe laid during the Year ending April 30, 1877.

	DIAMETER IN INCHES.				AGGREGATE.
	2	1	3-4	5-8	
Number of Pipes laid.	1	21	8	1,119	1,149
Length in feet	55	574	282	29,977	30,888
	Making total number of Pipes laid up to May 1st, 1877				42,474

STATEMENT OF HYDRANTS DURING THE YEAR ENDING APRIL 30, 1877. — Established: 67 Lowry, 143 Post, 46 Boston; total for the year, 256. Abandoned: 2 Lowry, 13 Boston; total, 15. Number of Hydrants, May 1st, 1877, 4,029.

Mystic Works. — The water in Mystic Lake during the past season reached the lowest stage, except in 1875, since the construction of the works. On November 6th it stood $5\frac{1}{10}$ feet above the bottom of the conduit; in 1875 it reached a point but 2 feet $11\frac{1}{2}$ inches above the same datum. High-water mark is $11\frac{2}{10}$ feet above the bottom of the conduit. Notwithstanding the low point reached by the lake during the long-continued drought, water was wasted over the dam overfall, conduit, waste weir, and fish way, at various times during the year, to the amount of 7,398,426,000 gallons, equivalent to a daily supply of 20,214,280 gallons. The average daily consumption from the Mystic Works has been as follows: —

	Gallons.		Gallons.
January,	9,872,752	July,	9,063,257
February,	10,560,340	August,	8,490,040
March,	9,331,601	September,	8,567,899
April,	7,453,802	October,	8,189,460
May,	7,497,309	November,	7,044,056
June,	8,450,269	December,	10,620,984

Daily average for the year 8,761,636 gallons.

Additional Supply. — Work upon the Sudbury-river conduit has been vigorously prosecuted during the past year, and many of the sections have been completed, and on a number of contracts final payments have been made. About nine-tenths of the length of the conduit is finished. The part of the work remaining to be done is largely upon special structures, such as bridges and syphons. The work on Section 1 and on the foundations of Dams 1, 2 and 3 has been done by day's labor, and was prosecuted from the latter part of May until the end of the season of 1876, and has now been recommenced. Section 1 is practically finished, and the foundation of Dam 1 is entirely finished, and a contract for the superstructure has been made the present season. The foundations of Dams 2 and 3 are a little more than one-half completed. The work required to connect the conduit with Chestnut Hill Reservoir and a section of conduit to connect Farm Pond with Dam 1 will be let very soon. The average number of men employed on the work done by day's labor was 270; the largest number 432. The largest number of men employed by the various contractors and directly by the city was 2,300. The total amount appropriated for an "Additional Supply of Water," with the premium received on the loans credited to the same, is $4,462,886.80, and the total amount expended to May 1, 1877, is $3,110,314.82.

Dover-street Bridge. — A contract was made, July 20, with George H. Cavanagh, of Boston, to widen this bridge, and rebuild all parts except the draw, and to do all work (except the laying of the pipes) required to put down syphons under the new draw-way, and to carry two lines of water-pipe across Fort Point Channel, in place of two lines removed from the old bridge. The contract price for all the work connected with the water-pipe was $9,000; and that for widening and rebuilding the bridge was $60,000. August 10 a contract was made with Thomas Leighton, of the Leighton Bridge and Iron Works, Rochester, N. Y., for building two lateral-moving iron draws; the contract price being $14,800. July 20 a contract was made with the Atlantic Dredging Company, of Brooklyn, N. Y., for doing the dredging required in the new ship channel, the price being 17 cents per cubic yard. After the work under this contract was completed, a further amount of material was removed by the same company, at 20 cents per cubic yard. The amount paid the company for the dredging, and for cleaning the site of one of the old draw-piers of piles, which were below the surface of the water at low tide, was $1,757.37; and $800 were paid to Boynton Bros., of Boston, for cleaning the sites of two other piers of old piles. The larger part of the old bridge has been replaced with new work, and the entire bridge widened from 40 feet to 60 feet. A new draw-opening has been made, which is nearer to the centre of the bridge, new draw-piers and fenders built, and two lateral-moving iron draws erected on heavy pile foundations. Both draws span the same channel, are side by side, and each is one-half the width of the stationary part of the bridge. They are moved by horse-power, and withdraw to opposite sides of the channel. The bridge as rebuilt is an oak-pile bridge, with Southern pine timbers, and floor covered with gravel, and paved with small stone blocks. The total amount paid to Mr. Cavanagh for work done under this contract, and for extra work, was $60,710.81. The amount paid to Mr. Leighton was $15,135. Total outlay, $88,744.56.

Huntington-avenue Bridge. — In July a contract was made with Edmund Rice & Company, for taking down and rebuilding the abutments and wing-walls of this bridge, including the removal and replacing of the iron superstructure, for the sum of $20,460; in addition to this amount, all split stone furnished for foundations and backing to be paid for at the rate of $7.50 per cubic yard, laid in the abutments. In September, after the abutments had been

taken down, and it had been decided what was necessary to be done to strengthen the foundations, and secure the masonry from movement, an agreement was made with Rice & Co., to put in two concrete struts under the railroad, between the abutments; to put in tie-rods and anchor-plates, and do all excavation, etc., for the sum of $2,470; also to drive extra piles in the foundations, at the following rates: for piles 32 feet long, $3.90 per pile; and for each additional foot in length, 10 cents. The abutments and wing-walls have been rebuilt, and the bridge replaced, but the entire work is not yet done. The total amount paid to May 1, 1877, is $21,744.55.

Central-avenue Bridge. — *Over Neponset River, Dorchester Lower Mills.* — The opening of a new street to connect Dorchester with Milton required the building of a new bridge across the Neponset river at the Lower Mills. The contract for the pier and abutments was made, August 1st, with F. J. Fuller, of Milton, and the work was completed early in November, at a cost of $7,439. The contract for the superstructure was made with the Leighton Bridge and Iron Works, of Rochester, N. Y., July 31. The contract price was $10,800. The river at this point is divided into two parts by an island, and the bridge is therefore made in two spans, one 94 feet, and the other 63 feet 6 inches in length. The abutments and central pier are built of rubble granite in cement; the abutments are each 50 feet in length, measured on their faces, and have wing-walls to retain the street filling. The central pier is 44 feet 9 inches in length, and 4 feet 4 inches in width. The bridge-seat stones of the abutments and pier are of cut granite. The bridge is of the deck pattern, and each span consists of 6 wrought-iron, single intersection lattice girders, 6 feet 5 inches in depth, placed 8 feet 4 inches apart on centres, and connected together at the top and bottom with lateral and vertical cross-braces. The floor-timbers and lower course of roadway planking are of yellow pine, the upper course of roadway planking is of spruce, and the sidewalk planking and fence of white pine. The width of the roadway is 36 feet, and the sidewalks are each 7 feet in width; the whole width of the bridge between fences is, therefore, 50 feet. The town of Milton paid $6,079.67, one-third of the cost of the entire structure, and the City of Boston, $12,159.33, two-thirds of its cost.

Prison-Point Bridge. — A contract was made in October, with F. G. Whitcomb, of Boston, to rebuild the bridge,

for the sum of $17,000. The work is now nearly completed. The bridge has been rebuilt with new oak pile foundations, and a hard-pine superstructure, and the flooring has been covered, where practicable, with a stone block pavement. A new draw of the leaf pattern, but with iron instead of wooden main beams, has been built, and new draw-piers on each side of the bridge have been constructed. The draw is about thirty feet nearer to the Cambridge side of the channel than before. The amount paid to the contractor on account of his contract has been, to May 1, 1877, $13,249.52, one-half of which has been paid by the City of Cambridge and one-half by the City of Boston.

Berkeley-street Retaining Walls. — These walls are located on each side of Berkeley street, between the bridge over the Boston and Providence Railroad and Stanhope street, and adjoining land of the railroad corporation. A contract was made, August 23d, with Albert Parsons and Peter Shortell, for doing the work, for the sum of $12,940. The wall on the easterly side of the street is 115 feet 6 inches in length, and that on the westerly side is 123 feet in length, measured from the face of the abutment of the bridge. The average dimensions of the cross section of the wall are: height 7 feet, width on the bottom 8 feet 6 inches, and width on top 3 feet. The masonry of the lowest three courses is built with straight split granite, the remainder of the wall with rubble granite; the foundation is of spruce piles, capped with hard pine. The wall is capped with a 20-inch by 20-inch granite coping, and a wooden fence with iron standards is built on top, and connected with the fence on the bridge. The amount paid to May 1, 1877, on account of this contract, is $12,912.00.

Fort-avenue Retaining Wall. — September 21, 1876, a contract was made with Patrick Leach and John Hanney for building this wall, for the sum of $9,175. The wall is built of Roxbury stone, and extends from the intersection of Fort avenue with Centre street, on Centre street about 366 feet to H. K. Batchelder's line, and thence follows his line 40 feet to Fort avenue, and extends on Fort avenue about 63½ feet. The portion on Mr. Batchelder's line and on Fort avenue is capped with a granite coping, upon which is built a wooden fence 5 feet 6 inches high, with iron standards. About 20 feet of the portion at the intersection of Fort avenue and Centre street is also capped with a granite coping, and a granite fender post is set at the end of the wall. The wall is entirely completed, but some back filling is yet

to be done. The amount paid on the contract to May 1, 1877, is $7,006.40.

Swett-st. Extension. — As stated in the report for last year, the Messrs. Dacey, contractors for the filling on this street, made a sub-contract with the New York and New England Railroad to do the work required to raise the grade of its tracks so as to pass over Swett street. The work under this sub-contract had so far progressed that on the 18th of May, 1876, gravel trains could pass under the railroad tracks. Thereupon the Messrs. Dacey recommenced work under their contract with the city, and continued it until September 5th, when the last train load of gravel was delivered. The total amount of gravel deposited on the Swett-street Extension was 18,944 squares, and 136 squares of stone were delivered and placed. 626 square yards of rip-rap were laid in place of the slope wall required by the contract. The total amount of money paid under this contract was $77,102.50.

Raising the Grade of the New York and New England Railroad. — The work under the contract with this Railroad Company was completed December 20th. The abutments for the bridges at East Chester Park and at Swett street are built of granite rubble masonry, except the exposed faces, which are of quarry-faced ashlar. The East Chester Park abutments are on a gravel foundation, at about grade eight feet above mean low water; the abutments at Swett street have a timber platform foundation, resting upon a gravel stratum underlaid by mud. The railroad bridge over Swett street is a double-track through bridge, built of wood. The bridge at East Chester Park will not be required until the street is extended. The space between the abutments was therefore refilled with gravel. There were deposited on the railroad, under the contract, 15,963 squares of gravel, and the amount of rip-rap laid was 10,031 square yards. The amount paid under this contract was $131,446.

Back Bay Bridges. — Under this head a statement of the contracts for building the two bridges on West Chester Park over the Boston & Providence and Boston & Albany Railroads was given in the last annual report. The abutments for these two bridges are very similar in construction. They are built on spruce pile foundations, the piles are capped with 12-inch by 12-inch yellow pine, and the caps planked with 6-inch spruce for a width of 18 feet from the faces of the abutment, and on the remaining portions each 13 feet in width; three courses of planking, 12 inches in width, run the entire length; these latter portions act as

anchorages for the abutments, and are not under the masonry. The abutments each have face walls of ashlar masonry, with granite piers at right angles supporting brick relieving arches. The bridge over the Boston & Providence Railroad is a through bridge, with main girders of wrought iron of the lattice form, and plate-iron girders for the outside of the sidewalks. It is 72 feet long and 90 feet wide, with three roadways and two sidewalks. Its cost was $13,500. The bridge over the Boston & Albany Railroad is a deck bridge, with wrought-iron plate girders, 12 in number, each 69 feet 6 inches in length, forming a bridge 90 feet in width. Its cost was $14,748. The total cost of the abutments and bridge over the Boston & Providence Railroad, including engineering, superintendence, etc., was $54,484.48. The total cost of abutments and bridge over the Boston & Albany Railroad, including the same items, was $60,748.27.

West Chester Park and Commonwealth Avenue. — A contract was made July 27th, with Ezra G. Perkins, of Hyde Park, for filling the approaches to the new bridges on West Chester Park over the Boston & Albany and the Boston & Providence Railroads. The work was commenced July 26th, on the north side of the Boston & Albany R. R., and continued on this portion till August 2d, when it was stopped until September 8th, and was then continued by the Boston & Albany Railroad Company, under a sub-contract, until its completion, December 19th. On the remaining portion the contractor commenced work September 4th, and completed his work December 2d. The gravel furnished by the Boston & Albany R. R. Company was brought from its banks at Weston, and the total amount delivered was 8,300 squares. For the remainder of the filling, the gravel was brought from Mr. Perkins' bank at Canton, and the total amount delivered was $10,687 squares. The cost of the filling was $68,748.80.

The above works are from plans of Joseph P. Davis, City Engineer.

The details of the report follow, and in the Appendix may be found information pertaining to the financial affairs of the city, and other matters of interest.

Respectfully submitted.

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS,

CITY AND COUNTY.

1876-77.

Statement in brief of the General and Special Appropriations made by the City Council to meet the Expenditures of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1876, and ended with the last day of April, 1877, with the revenue added to those appropriations as authorized by ordinance, and balances from 1875-76; also of the payments by drafts made by the Mayor and other authority on the Treasurer against said Appropriations, by which is shown the result of the year, with the balance remaining in the Treasury to relieve taxation for 1877-78.

The excess of Expenditures over the Appropriations in some cases was met by Transfers from the Reserved Fund and other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans. These transfers are shown by notes at the foot of the pages.

Object of Appropriations.	Amount of Appropriations, with Balances from 1875-76, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1877-78.
Additional Supply of Water . .	$3,276,632 22	$1,924,060 24	. . . . .	$1,352,571 98
Addition to City Hospital . . .	30,890 44	30,883 54	$6 90	. . . . .
Advertising	4,000 00	1,225 67	2,774 33	. . . . .
Almshouse, Austin Farm . . .	[1]22,000 00	21,948 36	51 64	. . . . .
Armories	27,000 00	23,503 51	3,496 49	. . . . .
Assessors' Department	[2]98,000 00	97,790 69	209 31	. . . . .
Auditor's Department	18,000 00	17,642 60	357 40	. . . . .
Back Bay Streets and Avenues .	[3]182,390 81	179,306 20	. . . . .	3,084 61
Beach Street	[4]35,930 71	35,336 71	. . . . .	594 00
Amounts carried forward . .	$3,694,844 18	$2,331,697 52	$6,896 07	$1,356,250 59

[1] Transferred from House of Correction $5,000 00
[2] Transferred from Reserved Fund 1,500 00
[3] Transferred from Reserved Fund $5,000 00
[4] Transferred from Widening Sts. 2,969 96

Object of Appropriations.	Amount of Appropriations, with Balances from 1875–76, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1877–78.
Amounts brought forward . .	$3,694,844 18	$2,331,697 52	$6,896 07	$1,356,250 59
Bells and Clocks	3,630 00	2,995 62	634 38	. . . . .
Board of Health	83,000 00	57,770 33	25,229 67	. . . . .
Boston Harbor	6,000 00	4,214 02	1,785 98	. . . . .
Bridges	55,000 00	51,703 90	3,296 10	. . . . .
Broadway Extension	80,680 21	. . . . .	. . . . .	80,680 21
Burnt District	357,489 84	4,689 64	. . . . .	352,800 20
Cedar Grove Cemetery, including Revenue received . . .	18,327 41	18,109 66	. . . . .	217 75
Chelsea Bridge	43,000 00	16,977 54	. . . . .	26,022 46
Chestnut Hill Driveway	5,000 00	3,629 57	1,370 43	. . . . .
Church Street District	[1]4,871 53	4,871 53	. . . . .	. . . . .
City Hospital	138,350 00	136,302 02	47 98	2,000 00
City Registrar's Department . .	11,660 00	10,984 43	675 57	. . . . .
Collector's Department	49,500 00	49,478 29	21 71	. . . . .
Commerce Street	23,669 00	13,075 07	10,593 93	. . . . .
Common, etc.	[2]89,450 00	89,129 55	320 45	. . . . .
Commonwealth Av. Enclosure .	8,148 82	4,646 64	. . . . .	3,502 18
Commonwealth Av. Enclosure westerly of Gloucester St. .	17,150 00	15,096 72	. . . . .	2,053 28
Contingent Funds	[3]13,000 00	11,906 69	1,093 31	. . . . .
County of Suffolk	365,000 00	345,976 34	19,023 66	. . . . .
Deeds, including Revenue received	4,504 39	1,094 27	. . . . .	3,410 12
Dover Street Bridge	[4]103,000 00	88,744 56	14,255 44	. . . . .
East Boston Ferries	191,200 00	169,976 96	21,223 04	. . . . .
Eastern Avenue and Bridge . .	13,569 79	. . . . .	. . . . .	13,569 79
Engineer's Department	28,000 00	26,093 62	1,906 38	. . . . .
Engine House and Land, Fulton Street	45,000 00	. . . . .	. . . . .	45,000 00
Evergreen Cemetery, including Revenue received	2,469 49	2,266 64	. . . . .	202 85
Ferry Boat "Revere"	30,000 00	29,216 67	783 33	. . . . .
Fire Alarm Telegraph	[5]31,370 00	27,272 35	3,097 65	1,000 00
Fire Department	[6]607,864 00	564,014 85	43,849 15	. . . . .
Francis Street School-house . .	3,909 72	. . . . .	. . . . .	3,909 72
Grammar School-house, Brighton	6,000 00	25 75	. . . . .	5,974 25
Grammar School-house, Dorchester-Everett District . .	[7]40,000 00	23,805 03	. . . . .	16,194 97
Grammar School-house, Egleston Square	20,000 00	13,102 87	. . . . .	6,897 13
Grammar School-house, Washington Village:				
Building	[8]80,000 00	. . . . .	. . . . .	80,000 00
Land	35,000 00	34,225 00	. . . . .	775 00
Health Department	413,000 00	365,928 39	47,071 61	. . . . .
Home for Poor, Deer Island . .	147,500 00	. . . . .	. . . . .	147,500 00
Improved Sewerage	[9]40,000 00	19,743 96	. . . . .	20,256 04
Incidental Expenses, including income Foss and Babcock Funds	87,420 00	67,759 04	19,660 96	. . . . .
Inspection of Buildings	18,935 00	17,756 62	1,178 38	. . . . .
Interest and Premium	1,907,000 00	1,758,142 51	148,857 49	. . . . .
Lamps	493,738 00	479,937 80	13,800 20	. . . . .
Law Department	20,740 00	19,695 64	1,044 36	. . . . .
Liquor License Expenses, including Revenue received .	199,907 98	72,384 50	125,000 00	2,523 48
Malden Bridge	14,203 86	9,732 54	4,471 32	. . . . .
Amounts carried forward . .	$9,652,103 22	$6,964,174 65	$517,188 55	$2,170,740 02

[1] Transferred from Reserved Fund $4,871 53
[2] Transferred from Reserved Fund 14,000 00
[3] Transferred from Reserved Fund 500 00
[4] Transferred to Neponset Bridge 19,000 00
Transferred to Mt. Washington Avenue Bridge 8,000 00
[5] Transferred from Fire Departm't. 10,000 00
[6] Transferred to Fire Alarms . . $[illegible]0,000 00
[7] Transferred from Gram. School-house, Washington Village . . 40,000 00
[8] Transferred to Grammar School-ho., Dorchester-Everett Dist. 40,000 00
[9] Transferred from Reserved Fund 40,000 00

Object of Appropriations.	Amount of Appropriations, with Balances from 1875–76, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1877–78.
Amounts brought forward . .	$9,652,103 22	$6,964,174 65	$517,188 55	$2,170,740 02
Marcella Street Home	[1]15,000 00	14,973 01	26 99	. . . . .
Marcella Street Truant and Vagrant Home	[2]37,282 91	37,282 91	. . . . .	. . . . .
Markets	[3]10,383 37	10,383 37	. . . . .	. . . . .
Memorial Monument, Boston Common	[4]52,500 00	. . . . .	. . . . .	52,500 00
Meridian Street Bridge	24,302 30	13,629 48	10,672 82	. . . . .
Mount Hope Cemetery, including Revenue received . . .	[4]34,153 83	32,327 22	. . . . .	1,826 61
Mt. Washington Ave. Bridge .	[5]8,000 00	. . . . .	. . . . .	8,000 00
Mystic Sewer	204,976 00	1,220 32	. . . . .	203,755 68
Mystic Water Works: Revenue received	271,427 32	271,427 32	. . . . .	. . . . .
Neponset Bridge	[6]19,000 00	. . . . .	. . . . .	19,000 00
New Building, Austin Farm . .	[7]12,673 02	12,673 02	. . . . .	. . . . .
New Engine Houses	9,810 88	8,950 21	. . . . .	860 67
New Lunatic Hospital	101,551 54	923 33	. . . . .	100,628 21
Northampton Street District . .	1,885 26	1,352 99	. . . . .	532 27
Old Claims	2,000 00	1,141 73	858 27	. . . . .
Oliver Street, including Revenue received	[8]84,329 28	84,329 28	. . . . .	. . . . .
Overseers of the Poor	143,000 00	127,543 13	15,456 87	. . . . .
Park Department	5,000 00	2,840 08	. . . . .	2,159 92
Paving, etc.	[9]950,000 00	939,816 15	10,183 85	. . . . .
Police	850,000 00	837,140 75	12,859 25	. . . . .
Primary School-house, City P'nt	15,000 00	. . . . .	. . . . .	15,000 00
Primary School-house, Quincy Street	4,561 29	722 39	3,838 90	. . . . .
Primary School-house, Roxbury Street	13,613 24	3,166 96	10,446 28	. . . . .
Printing and Stationery	[10]32,000 00	31,948 56	51 44	. . . . .
Prison Point Bridge	[11]10,000 00	7,370 97	. . . . .	2,629 03
Public Baths	25,000 00	24,586 79	413 21	. . . . .
Public Buildings	[12]108,717 09	108,175 04	542 05	. . . . .
Public Institutions, viz.:				
House of Industry	[13]210,326 98	206,893 38	3,433 60	. . . . .
House of Correction	[14]90,000 00	84,463 88	5,536 12	. . . . .
Lunatic Hospital	60,000 00	57,138 58	2,861 42	. . . . .
Pauper Expenses	69,000 00	62,173 11	6,826 89	. . . . .
St'mboat "J. Putnam Bradlee"	13,500 00	13,400 23	99 77	. . . . .
Office Expenses	8,000 00	7,953 32	46 68	. . . . .
Public Lands	6,000 00	4,178 97	1,821 03	. . . . .
Public Library, including income from Trust Funds . .	118,300 00	117,800 00	. . . . .	500 00
Quarantine Department	16,700 00	16,694 74	5 26	. . . . .
Real Estate Advertising, including Revenue received .	17,597 01	11,830 53	. . . . .	5,766 48
Registration of Voters and Election Expenses	[15]26,200 00	23,513 24	2,686 76	. . . . .
Reserved Fund[16]	. . . . .	. . . . .	. . . . .	. . . . .
Amounts carried forward . .	$13,333,894 54	$10,144,139 64	$605,856 01	$2,583,898 89

[1] Transferred from House of Correction $5,000 00
Transferred from House of Indus. 5,000 00
Transferred from Reserved Fund 5,000 00
[2] Transferred from Reserved Fund 27,000 00
Transferred from Public B'ldings 282 91
[3] Transferred from Reserved Fund 383 37
[4] Transferred from Reserved Fund 3,000 00
[5] Transferred fr'm Dover St. Bridge 8,000 00
[6] Transferred fr'm Dover St. Bridge 19,000 00
[7] Transferred from Reserved Fund 12,000 00
Transferred from House of Indus. 673 02
[8] Transferred from Reserved Fund 47,098 49
Transferred from Widening Sts. 14,625 13
Transferred from Reserved Fund 50,000 00
[10] Transferred from Reserved Fund 4,500 00
[11] Transferred from Reserved Fund . 10,000 00

[12] Transferred to Marcella Street Truant and Vagrant Home . $282 91
[13] Transferred to Marcella St. Home 5,000 00
New Building, Austin Farm . . 673 02
[14] Transferred to Almshouse, Austin Farm 5,000 00
[15] Transferred from Reserved Fund 1,200 00

[16] Transferred to Assessors' Dep't. $1,500 00
Back Bay Streets and Avenues 5,000 00
Church Street District 4,871 53
Common, etc. 14,000 00
Contingent Funds, Board of Aldermen 500 00
Improved Sewerage 40,000 00

Carried forward $65,871 53

Object of Appropriations.	Amount of Appropria'ns, with Balances from 1875-76, and Revenue.	Payments.	Excess of Appropriations.	Balances to 1877-78.
Amounts brought forward . .	$13,333,894 54	$10,144,139 64	$605,856 01	$2,583,898 89
Revision of Ordinances	[1]2,000 00	1,518 00	482 00	. . . . .
Rice School-house	11,995 94	11.322 26	673 68	. . . . .
St. James Avenue Lot	[2]2,000 00	2,000 00	. . . . .	. . . . .
Salaries	34,300 00	34,102 75	197 25	. . . . .
Schools and School-houses, viz.:				
School Instructors	[3]1,214.500 00	1,211,796 67	2,703 33	. . . . .
School Expenses, School Com.	[4]256,600 00	256,595 50	4 50	. . . . .
Salaries Officers, School Com.	[5]56,900 00	56,807 56	92 44	. . . . .
School-houses, Public B'ldings	[6]177,447 93	154,554 46	22,893 47	. . . . .
School-house, Florence District	[7]50,491 04	50,491 04	. . . . .	. . . . .
Sealers of Weights and Measures	4,500 00	4,084 40	415 60	. . . . .
Sewers	[8]202,412 19	202,412 19	. . . . .	. . . . .
Sheds, Health Department . . .	3,776 78	1,137 10	2,639 68	. . . . .
Sinking Fund Commissioners .	[9]1,102 68	1,102 68	. . . . .	. . . . .
Small-pox Hospital	29,243 64	. . . . .	. . . . .	29,243 64
Suffolk Street District	235,357 34	82,225 36	. . . . .	153,131 98
Soldiers' Relief, including Revenue received	2,164 03	. . . . .	. . . . .	2,164 03
Surveyor's Department	43,000 00	42,938 79	61 21	. . . . .
Swett Street	257,018 38	200,504 60	. . . . .	56,513 78
Tax and other Fees: Revenue received	804 53	804 53	. . . . .	. . . . .
Temporary Loan	981,663 91	981,663 91	. . . . .	. . . . .
Ticknor Bequest	1,846 31	1,846 31	. . . . .	. . . . .
Treasurer's Department	24,800 00	24,619 55	180 45	. . . . .
Tremont Street Mall Curb . . .	1,998 47	1,450 00	548 47	. . . . .
Washington Street Extension .	31,591 90	728 00	. . . . .	30,863 90
Water Works (Cochituate) . .	282,500 00	255,134 08	27,365 92	. . . . .
Water Works, Interest and Premium (Cochituate) . . .	756,000 00	747,624 77	8,375 23	. . . . .
Water Works, West Roxbury and Brighton Districts . . .	182,891 49	160,487 71	. . . . .	22,403 78
West Boston and Cragie's Bridges	14,250 00	7,414 47	5,335 53	1,500 00
Widening Streets	[10]173,609 46	148,475 46	25,134 00	. . . . .
Widening Eliot Street	[11]22,199 82	22,199 82	. . . . .	. . . . .
Widening Shawmut Avenue . .	6,856 28	3,186 75	. . . . .	3,669 53
Widening Washington and Essex Streets	[12]91,383 31	91,383 31	. . . . .	. . . . .
	$18,491,099 97	$14,904,751 67	$702,958 77	$2,883,389 53

Appropriations. Loans and Revenue, as above	$18.491.099 97
Payments, as above	14,904,751 67
	$3,586,348 30
Less Balances carried to 1877-78	2,883,389 53
Excess of Appropriations, including $125,000 from excess of Liquor Licenses, over expenditures, to be used towards lessening taxation for 1877-78 . . .	$702,958 77

Brought forward	$65,871 53
Marcella Street Home	5,000 00
Marcella Street Truant and Vagrant Home	27,000 00
Markets	383 37
Mt. Hope Cemetery	3.000 00
New Building, Austin Farm .	12,000 00
Oliver Street	47,098 49
Paving, etc.	50,000 00
Printing and Stationery . . .	4,500 00
Prison Point Bridge	10,000 00
Reg. of Voters and Elec. Ex.	1,200 00
Revision of Ordinances . . .	2,000 00
St. James Avenue Lot	2,000 00
School Expenses, School Com.	28,000 00
Sewers	2,412 19
Sinking Fund Commissioners .	302 68
Widening Wash. & Essex Sts.	39,231 74
	$300,000 00

[1] Transferred from Reserved Fund	$2,000 00
[2] Transferred from Reserved Fund	2,000 00
[3] Transferred to Salaries Officers, School Committee	3,500 00
[4] Transferred from Reserved Fund	28,000 00
[5] Transferred fr'm Sch. Instructors	3,500 00
[6] Transferred to School House, Florence District	552 07
[7] Transferred from Sch'l Houses, Public Buildings	552 07
[8] Transferred from Reserved Fund	2,412 19
[9] Transferred from Reserved Fund	302 68
[10] Transferred to Beach Street . .	2,969 96
Transferred to Oliver Street . .	14.625 13
Transferred to Widening Eliot St.	8,795 45
[11] Transferred from Widening Sts.	8,795 45
[12] Transferred from Reserved Fund	39,231 74

RECAPITULATION.

The following is a recapitulation of the preceding table: —

APPROPRIATIONS, LOANS AND REVENUE.

General appropriations,		$11,219,387 00
Cochituate Water Loans:		
Additional Supply of Water,	$2,000,000 00	
Water Works, West Roxbury and Brighton Districts,	17,000 00	
		2,017,000 00
Temporary Loan,		981,663 91
Balances from 1875–76 received from Treasurer (see page 38),		3,447,972 02
Revenue credited and used under the following heads, viz.:		
Mystic Water Works,	$271,427 32	
Liquor Licenses,	173,323 50	
Additional Supply of Water, premium on loans,	221,400 00	
Soldiers' Relief,	81,900 00	
Tax and Other Fees,	804 53	
Real Estate Advertising,	13,966 37	
Mount Hope Cemetery,	15,126 98	
Oliver Street,	22,605 66	
Cedar Grove Cemetery,	11,988 68	
Public Library,	6,800 00	
Deeds,	4,062 00	
Evergreen Cemetery,	1,252 00	
Incidental Expenses,	420 00	
		825,077 04
		$18,491,099 97

TOTAL PAYMENTS.

On City of Boston Account:		
Mayor's Drafts through Auditor's Office,	$11,742,801 36	
Interest and Premium,	1,758,142 51	
Cochituate Water Works, Interest and Premium,	747,624 77	
Mystic Water Works, Interest,	66,290 00	
Mystic Water Works, Sinking Fund,	115,437 06	
Liquor License Revenue, State's proportion,	42,996 89	
Old Claims,	1,141 73	
Real Estate Advertising refunded by Treasurer,	2 65	
Tax and Other Fees " "	7 08	
Deeds " "	2 00	
Advances made by Treasurer in 1868–69 and 1871–72 on account Oliver Street,	84,329 28	
		$14,558,775 33
County of Suffolk:		
Mayor's Drafts through Auditor's Office,	$132,681 58	
On requisitions of Judges and other County authorities,	213,294 76	
		345,976 34
		$14,904,751 67

BALANCES FROM 1875–76.

The following are the BALANCES of appropriations from 1875–76, and used in 1876–77, viz.: —

Additional Supply of Water,	$1,055,232 22
Addition to City Hospital,	30,890 44
Back Bay Streets and Avenues,	177,390 81
Beach Street,	32,960 75
Broadway Extension,	80,680 21
Burnt District,	357,489 84
Cedar Grove Cemetery,	1,338 73
Chelsea Bridge,	43,000 00
City Hospital,	350 00
Commerce Street,	23,669 00
Commonwealth Avenue Enclosure,	8,148 82
Deeds,	442 39
Eastern Avenue and Bridge,	13,569 79
Engine-house and Land, Fulton Street,	45,000 00
Evergreen Cemetery,	417 49
Francis Street School-house,	3,909 72
Grammar School-house, Washington Village, Building,	120,000 00
" " " " Land,	35,000 00
Home for the Poor, Deer Island,	147,500 00
Liquor License Expenses,	26,584 48
Malden Bridge,	14,203 86
Marcella Street Truant and Vagrant Home,	10,000 00
Memorial Monument, Boston Common,	52,500 00
Meridian Street Bridge,	24,302 30
Mount Hope Cemetery,	1,026 85
Mystic Sewer,	204,976 00
New Engine Houses,	9,810 88
New Lunatic Hospital,	101,551 54
Northampton Street District,	1,885 26
Primary School-house, City Point,	15,000 00
Primary School-house, Quincy Street,	4,561 29
Primary School-house, Roxbury Street,	13,613 24
Real Estate Advertising,	3,630 64
Rice School-house,	11,995 94
School-house, Florence District,	49,938 97
Sheds, Health Department,	3,776 78
Small Pox Hospital,	29,243 64
Soldiers' Relief,	153,457 34
Suffolk Street District,	2,164 03
Swett Street,	257,018 38
Ticknor Bequest,	1,846 31
Tremont Street Mall Curb,	1,998 47
Washington Street Extension,	31,591 90
Water Works, West Roxbury and Brighton Districts,	165,891 49
West Boston and Cragie's Bridges,	6,000 00
Widening Eliot Street,	13,404 37
Widening Shawmut Avenue,	6,856 28
Widening Washington and Essex Streets,	52,151 57
	$3,447,972 02

ESTIMATED AND ACTUAL INCOME AND TAXES.

CITY AND COUNTY.

1876-77.

Statement, in brief, of the *Estimated* Income, including Taxes of the City of Boston and the County of Suffolk, for the financial year 1876–77, with an account of the *Actual* Income and Taxes received during the year: —

Sources of Revenue.	Estimated Income and Taxes.	Actual Income and Taxes.
Armories	$18,000	$11,233 55
Board of Health and Quarantine	14,000	3,876 09
Bridges	1,400	2,866 70
City Hospital	2,000	5,195 78
Collecting Bank Tax	. . . . .	6,202 55
City of Charlestown; Tax	. . . . .	4 00
East Foston Ferries	180,000	176,032 00
Fees	6,000	7,231 81
Fire-Alarm Department	. . . . .	18 50
Fire Department	2,000	4,006 03
Hay Scales	. . . . .	776 12
Health Department	43,000	55,136 33
Incidental Expenses	. . . . .	24 50
Interest	175,000	198,649 59
Lamps	. . . . .	134 17
Mercantile-Wharf Market	. . . . .	1,145 00
Overseers of the Poor	33,000	32,928 01
Paving, etc.	50,000	38,831 18
Pedlers	. . . . .	952 00
Police	6,000	8,010 27
Printing	. . . . .	139 91
Public Buildings	. . . . .	3,924 84
Public Institutions	48,000	49,175 27
Public Library	2,500	3,092 12
Rents	120,000	130,684 66
Schools	19,000	21,999 03
Sealers of Weights and Measures	. . . . .	824 33
Sewers	75,000	115,950 12
Tax and other Fees	35,000	36,907 04
Taxes outstanding prior to May 1, 1876	475,000	1,061,989 83
Tax of 1876: Bank, 1876; State, 1876	9,022,419	8,584,127 64
Corporation, received from Commonwealth of Mass.	350,000	301,774 48
Unclaimed Drafts	2,000	1,580 12
Water Works, Cochituate	1,153,000	1,002,758 85
West Boston and Cragie's Bridges	. . . . .	89 00
	$11,832,319	$11,868,271 42
County of Suffolk	130,000	106,253 09
	$11,962,319	$11,974,524 51

Actual Income and Taxes,	$11,974,524 51
Estimated Income and Taxes,	11,962,319 00
Excess of Actual Income and Taxes,	$12.205 51
Excess of Appropriations over Actual Payments, including Excess of Liquor License Revenue, $125,000, as given on *page* 36,	$702,958 77
Excess of Actual Income and Taxes, as given above,	12,205 51
Total amount remaining in the Treasury to reduce taxation for the financial year 1877–78,	$715,164 28

The above amount of $715,164.28, resulting from the actual business of the year, remained in the Treasury in conformity with the requirements of the second section of an Ordinance to amend an Ordinance in relation to Finance, of March 27, 1877, and an order of the City Council of April 27 provides that it be used towards meeting the appropriations for the financial year 1877–78.

The Annual Appropriation Order of the City Council provides that no money shall be drawn for by the Mayor and Auditor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific* loan. In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement in detail, under appropriate heads, of the Expenditures made on account of the City of Boston, during the financial year 1876–77, by the several Departments, Boards, and Committees of the City Government, the balance of receipts over expenditures on account of Mystic Water Works to the Commissioners on the Sinking Funds, including the payments of interest on the debt of the city, the Temporary Loan, and the amount paid the Commonwealth of Massachusetts for the City of Boston's proportion of the State Tax and Liquor License Revenue.

The year commencing with the first day of May, 1876, *and ending with the last day of April*, 1877.

Additional Supply of Water.

Continuation of payments for constructing the conduit from Farm Pond to Chestnut Hill Reservoir, the dams for three reservoirs and mill and land damages.

Salaries and wages: — A. Fteley, Resident Engineer,	$4,000 00	
A. Stanwood, Superintendent, to Sept. 1,	1,165 00	
H. H. Pike, Superintendent of construction of Section 1 and dams,	2,126 66	
Clerk,	1,377 75	
Engineer's Assistants,	59,066 79	
Inspectors,	24,775 00	
Laborers,	367 80	
		$92,879 00
Construction of conduit; payments to contractors: —		
Section 2, John F. Ward,	$103,379 90	
Extra work,	1,723 79	
Section 3, John F. Ward,	116,999 44	
Carried forward,	$222,103 13	$92,879 00

Brought forward,	$222,103 13	$92,879 00
Extra work,	1,915 24	
Section 4, John F. Ward,	54,294 65	
Extra work,	206 00	
Section 5, James McDonald,	69,165 08	
Section 6, W. L. & B. Hoblitzel,	75,081 74	
Extra work,	1,634 05	
Section 7, Beckwith & Quackenbush,	103,473 27	
Extra work,	389 04	
Section 8, W. L. & B. Hoblitzel,	55,820 08	
Extra work,	1,295 00	
Section 9, Charles Linehan,	60,590 28	
Section 10, Boynton Bros.,	98,052 18	
Section 11, John F. Ward,	77,130 98	
Section 12, John F. Ward,	111,433 78	
Extra work,	273 81	
Section 13, C. McClallan & Son,	88,432 69	
Extra work,	276 84	
Section 14, Charles Linehan,	75,099 20	
Extra work,	8 75	
Section 15, George W. Phelps,	119,368 24	
Section 16, Charles Linehan,	52,296 49	
Section 17, Frye, Kittredge & Page,	58,155 76	
Extra work,	376 50	
Section 18, Frye, Kittredge & Page,	11,894 33	
Extra work,	571 25	
Section 19, Charles Linehan,	41,391 79	
Section 20, Lobdell & Phelps, extra work,	74 42	
		1,380,804 57
DAMAGES: — For mill, land and other damages, viz.: —		
Cutler Bros.,	$43,000 00	
Vitrifi'd Wheel & Emery Co.,	25,000 00	
Carried forward,	$68,000 00	$1,473,683 57

Brought forward,	$68,000 00	$1,473,683 57
George W. Homer,	15,000 00	
American Bolt Co.,	9,000 00	
Chas. Ellis,	3,500 00	
Chas. Alden,	2,000 00	
M. Comiskey,	1,800 00	
A. Mahar,	1,650 00	
Hugh Moran,	1,600 00	
P. Lynch,	1,500 00	
L. N. Tappan,	1,500 00	
J. H. Dyer,	1,400 00	
R. A. Vinal and others,	1,210 00	
Wm. Welch,	1,200 00	
Benj. Homer,	1,200 00	
Chas. L. Luce, trustee,	1,200 00	
Sam'l G. Carson,	1,100 00	
Cynthia A. Cole,	1,050 00	
F. C. Browne,	1,000 00	
J. Tierney,	1,000 00	
A. A. Forbes,	1,000 00	
Sundry parties,	13,550 91	
		130,460 91
Section 1, under the supervision of Boston Water Board: —		
Laborers,	$18,420 11	
Lumber and piles,	13,616 26	
Brick and cement,	6,323 32	
Pile driving,	4,554 65	
Gravel,	4,056 00	
Iron-work, tools and use of derricks,	3,793 48	
Stone,	1,715 00	
Fuel and oil,	1,600 56	
Teaming,	1,004 90	
Freight on material,	1,440 92	
		56,525 20
Dam 1: — Laborers,	$31,578 55	
Stone,	13,234 80	
Iron-work, tools and use of derricks,	7,469 84	
Lumber, piles and driving,	6,793 66	
Brick and cement,	6,169 36	
Teaming,	4,139 52	
Fuel and oil,	2,071 45	
Freight on material,	1,332 50	
		72,789 68
Dam 2: — Laborers,	$15,248 52	
Stone,	7,889 54	
Carried forward,	$23,138 06	$1,733,459 36

Brought forward,		$23,138 06	$1,733,459 36
Iron-work, tools and use of derricks,		3,140 11	
Cement and brick,		3,157 10	
Lumber, piles and driving,		3,061 93	
Teaming,		2,205 82	
Fuel and oil,		708 65	
Use of engine,		282 15	
Freight on material,		624 76	
			36,318 58
Dam 3: — Laborers,		$18,387 17	
Stone,		14,958 20	
Lumber, piles and driving,		5,537 11	
Cement and brick,		4,382 34	
Iron-work, tools and use of derricks,		3,082 29	
Teaming,		2,938 31	
Use of engines,		949 50	
Fuel and oil,		752 36	
Freights on material,		623 99	
			51,611 27
New road in Framingham — John Brown, Contractor,		$15,534 39	
Extra work,		609 25	
Work under the Boston Water Board: Lumber and tools,	$1,311 35		
Laborers,	758 82		
Teaming,	110 12		
Stone,	80 00		
		$2,260 29	
			18,403 93
Iron pipe for siphon, Section 13 (in Needham),		$44,984 05	
Teaming,		856 95	
Laborers,		474 10	
			46,315 10
Gate Chamber, Farm Pond, Cape Ann Granite Co., contractors,			7,460 63
Rent of offices, repairs, furnishing and care,			3,963 18
Car-fares, wagon-hire, and meals for Superintendent and engineers,			3,506 88
Printing,			3,245 89
Tools and hardware, moving and repairing fences and buildings,			3,289 97
Engineers' expenses,			3,134 90
Two horses, board and shoeing, and repairs of vehicles and harnesses,			2,690 61
Carried forward,			$1,913,400 30

Brought forward,			$1,913,400 30	
Materials and work on maintenance of temporary connection,			2,465 76	
C. C. Esty, legal services, one year to May 1, 1876,			2,000 00	
Stationery, including drawing materials and advertising,			1,663 27	
Iron work, Stony-brook bridge, Thomas Leighton, contractor,			1,150 00	
Phonographic report of evidence before Commission, in the matter of damages to mill property,			1,142 00	
Fences in Needham,			241 56	
Rubber clothing for engineers and laborers,			215 75	
Expenses of Commission in the examination of mill property,			183 73	
J. R. Scott, estimating damages to mill property,			166 90	
Insurance on property,			134 50	
Recording papers, telegrams, and small items,			514 97	
Laborers on Section A,			86 46	
Cochituate Water Board, travelling expenses,	$250 34			
Refreshments,	114 00			
		$364 34		
Refreshments for City Council,		40 50		
Boston Water Board, travelling expenses,		290 20		
			695 04	
				$1,924,060 24
Total for Additional Supply of Water, per item No. 1 of Treasurer's account,			$1,924,050 24	
Add amount drawn by Auditor, but not paid,			10 00	
			$1,924,060 24	

Addition to City Hospital.

Continuation of payments on account of erecting five new buildings, viz.: Two brick, one for surgical purposes and the other for medical; two wooden and iron one-story buildings, one contagious ward for medical cases, and the other for surgical cases; one brick building of one-story, for kitchen and bakery, all on land belonging to the City and within the City Hospital enclosure.

Carried forward, $1,924,060 24

Brought forward,			$1,924,060 24
[Total cost of these buildings, $189,993.10.]			
Contractors, for masonry, T. Goggin & Co.,		$8,567 00	
Contractor, for carpentry, H. J. Bartlett, balance,	$10,278 50		
Extra work,	2,000 00		
		12,278 50	
Contractors, for heating apparatus, Walworth Manufacturing Co., balance,	$5,150 77		
Extra work,	540 00		
		5,690 77	
Contractor, for cooking apparatus, E. Whiteley, balance,	$284 50		
Extra work,	42 58		
		327 08	
Plumbing,		2,868 95	
Superintending construction,		1,051 00	
Marble slabs,		100 24	
Total for Addition to City Hospital, as per item No. 2 of Treasurer's account,			30,883 54

Advertising, etc. (*See Appendix.*)

Payments for advertising and newspapers.

Advertising City Council notices, and others not chargeable to any particular appropriation,		$1,130 07	
Newspapers for the Aldermen's room, Mayor's, City Clerk's, and Clerk of Committees' offices,		95 60	
Total for Advertising, etc., as per item No. 3 of Treasurer's account,			1,225 67

Almshouse, Austin Farm.

Payments for fitting the buildings on the Austin Farm, West Roxbury District, for the accommodation of female paupers; also for running expenses of the house.

Salaries: Joel L. Bacon, Superintendent from May 1st,	$699 98		
All other employés,	482 48		
		$1,182 46	
Alterations and repairs,	$5,203 07		
Water connection,	922 71		
Gas generator, and piping house,	475 00		
Telegraph lines,	385 48		
		6,986 26	
Furniture and utensils,		4,119 77	
Carried forward,		$12,288 49	$1,956,169 45

Brought forward,		$12,288 49	$1,956,169 45
Three horses, wagons, harnesses, feed for and shoeing horses, and repairs of vehicles and harnesses,		2,439 03	
Agricultural implements, seeds, cows and pigs,		2,301 21	
Subsistence supplies,		2,092 92	
Clothing and bedding,		1,951 68	
Fuel,		448 75	
Medical supplies,		220 28	
Printing and stationery,		81 33	
Expressage and car-fares,		66 50	
Oils,		13 37	
Carriage-hire,		38 30	
Cigars,		6 50	
			21,948 36
Total for Almshouse Austin Farm, per item No. 68 of Treasurer's account,		$21,926 36	
Add amount drawn by Auditor, but not paid,		22 00	
		$21,948 36	

Armories.

Payments to the various Volunteer Militia Companies for rent of Armories, as required by Laws of the State, and other Militia expenses. (The State reimburses the City at the rate of $600 per annum for Infantry, Cavalry, and Light Battery Companies, and $300 for head-quarters of brigades, regiments and battalions.)

To the several Infantry and Cavalry Companies — not located in city buildings — for rent of Armories,		$15,564 44	
Allowance for rent of Head-quarters for First and Second Brigades, First, Fifth, and Ninth Regiments and Battalions, Second and Fourth Battalions Infantry and First Battalion Artillery, and First Battalion Cavalry, M.V.M.,		3,167 50	
Mass. Institute of Technology, for use of drill shed and gas,		875 00	
Allowance for gas to all companies, including those occupying armories in city buildings,		626 63	
Repairs and alterations, gun racks and fittings, and water rates,		3,093 59	
Expenses of Committees on Armories —of 1876—May to Jan., 1877 :—			
Refreshments,	$132 95		
Carried forward,	$132 95	$23,327 16	$1,978,117 81

Brought forward,	$132 95	$23,327 16	$1,978,117 81
Carriage-hire,	10 00		
Of 1877,—Jan. to May:—			
Refreshments,	27 40		
Carriage-hire,	6 00		
		176 35	
Total for Armories,			23,503 51
Per item No. 4 of Treasurer's account,		$23,482 06	
Add amount drawn by Auditor, but not paid,		21 45	
		$23,503 51	

Assessors' Department.

Payment for salaries of Principal, First and Second Assistant Assessors and Clerks, and all expenses incurred in assessing the annual tax.

Principal Assessors.			
Thomas J. Bancroft,	$3,000 00		
Benjamin Cushing,	3,000 00		
Thomas Hills, Chairman,	3,500 00		
Benjamin F. Palmer,	3,000 00		
Horace Smith,	3,000 00		
		$15,500 00	
First Assistant Assessors, — salary $7 per day while on street duty and revising, and $400 for attending sessions of the Board —			
John Brown,	$757 00		
Andrew J. Browne,	757 00		
Theophilus Burr,	757 00		
Michael Carney,	757 00		
Nahum Chapin,	757 00		
George A. Comins,	757 00		
William H. Cundy,	757 00		
Ira D. Davenport,	757 00		
Joseph L. Drew,	757 00		
William J. Ellis,	757 00		
Joseph R. Grose,	757 00		
Artemas R. Holden,	757 00		
Thomas Leavitt,	757 00		
William B. Long,	757 00		
Horace Loring,	757 00		
John McElroy,	757 00		
L. Foster Morse,	757 00		
John Noble,	757 00		
Charles Nowell,	757 00		
John Pearce,	757 00		
Carried forward,	$15,140 00	$15,500 00	$2,001,621 32

Brought forward,	$15,140 00	$15,500 00	$2,001,621 32
George L. Pendergast,	757 00		
John Pierce,	757 00		
Henry Pierce,	757 00		
George D. Ricker,	757 00		
Edward F. Robinson,	757 00		
Richard B. Smart,	757 00		
William B. Smart,	757 00		
Phineas B. Smith,	757 00		
Hugh J. Toland,	757 00		
Gideon Walker,	757 00		
George F. Williams,	757 00		
Samuel S. Willson,	757 00		
Henry W. Wilson,	757 00		
		24,981 00	
Second Assistant Assessors, — salary $6 per day while on street duty and revising —			
Redmond J. Allman,	$306 00		
George N. Bliss,	306 00		
John Bryant,	306 00		
Dudley R. Child,	306 00		
Samuel N. Davenport,	306 00		
Alexander Dickson,	306 00		
Edward W. Dolan,	306 00		
Martin Dowling,	306 00		
John H. Duane,	306 00		
John H. Griggs,	306 00		
Walter Harmon,	306 00		
John E. Huntress,	306 00		
George W. Kingman,	306 00		
John J. Murphy,	306 00		
Increase E. Noyes,	306 00		
Samuel P. Oliver,	306 00		
Dudley Pray,	306 00		
John L. Quigley,	306 00		
Dennis G. Quirk,	306 00		
Charles Roberts,	306 00		
Edward H. R. Ruggles,	306 00		
Elbridge G. Scott,	306 00		
George Shackford,	306 00		
Levi W. Shaw,	306 00		
James Standish,	306 00		
William N. Starrett,	306 00		
John W. Steere,	306 00		
D. D. Taylor,	306 00		
George Warren,	306 00		
Joseph White, Jr.,	306 00		
William S. Whitney,	306 00		
Frederic A. Wilkins,	306 00		
Carried forward,	$9,792 00	$40,481 00	$2,001,621 32

Brought forward,	$9,792 00	$40,481 00	$2,001,621 32
William Withington,	306 00		
		10,098 00	
Clerk-hire: — Office and street,		39,816 00	
Total for Assessors and Clerks,		$90,395 00	
Stationery,		2,686 78	
Printing,		2,055 49	
Henry W. Wilson, contractor for copies of Assessors' plans,		1,500 00	
J. G. Martin, furnishing stock valuations,		500 00	
Carriage-hire for Assessors,		325 50	
Advertising,		111 62	
Expenses of Committee on Assessors' Department: — Of 1877, — January to May, refreshments,		216 30	
Total for Assessors' Department, as per item No. 5 of Treasurer's account,			97,790 69

Auditor's Department.

Payments on account of the Auditor's Department.			
Salaries: — Alfred T. Turner, Auditor,	$6,000 00		
Clerk-hire,	11,091 67		
		$17,091 67	
Stationery and expressage,		342 98	
Printing,		207 95	
Total for Auditor of Accounts' Department, as per item No. 6 of Treasurer's account,			17,642 60

Back Bay Streets and Avenues.

Balance of payments for constructing bridges over the Boston & Providence and Boston & Albany Railroads on the line of West Chester Park Street; also, for filling approaches to bridges and street.			
Michael Meehan, contractor for abutments of bridge over Boston & Providence Railroad,	$32,020 88		
Extra work,	140 00		
		$32,160 88	
Michael Meehan, abutments of bridge over Boston & Albany Railroad,	$35,242 32		
Extra work,	1,148 45		
		36,390 77	
Thomas Leighton, contractor for iron work of bridge over Boston and Albany Railroad,		14,598 00	
Carried forward,		$83,149 65	$2,117,054 61

Brought forward,	$83,149 65	$2,117,054 61
Boynton Bros., contractors for iron work of bridge over Boston and Providence Railroad,	13,500 00	
E. G. Perkins, contractor for earth filling,	68,748 80	
Engineering and expenses,	4,341 18	
Land for abutments of bridge over Boston & Albany Railroad,	3,856 25	
Lumber, hardware and carpentry,	1,027 60	
Laborers,	849 32	
Concrete work under Boston & Albany Railroad,	759 36	
Damages incurred by the removal of buildings at the corner of West Chester Park and Parker streets,	750 00	
Stone,	516 25	
Wooden culvert,	375 00	
Cement,	345 00	
Work on streets,	232 96	
Hire of horse and buggy for superintendent,	228 00	
L. W. Knight, superintending,	200 00	
Flagging and edge-stone,	159 25	
Teaming,	101 37	
Advertising,	95 76	
Pavers,	39 82	
Fuel,	30 63	
Total for Back Bay Streets and Avenues, as per item No. 7 of Treasurer's account,		179,306 20

Beach Street.

Continuation of payments (for land and other damages) for widening Beach Street, on the southerly side, between Washington street and Harrison avenue,		35,336 71
Per item No. 8 of Treasurer's account.		

Bells and Clocks.

Payments as follows: —		
Bell-ringers,	$812 50	
Winding and regulating the Public Clocks in the City proper, South and East Boston and Roxbury district,	754 00	
Harvard University, for furnishing correct time,	500 00	
Tower clock in Metropolitan stables at Tremont street crossing,	400 00	
Care of clocks in Charlestown district,	200 00	
Gas for and care of illuminated clock, Williams market,	100 00	
Carried forward,	$2,766 50	$2,331,697 52

Brought forward,		$2,766 50	$2,331,697 52
Care and use of bells and clocks in West Roxbury and Brighton dist's,		122 50	
Repairs of bells and clocks,		83 13	
Gas for illuminated clock, Dudley st.,		23 49	
Total for Bells and Clocks, as per item No. 9 of Treasurer's account,			2,995 62

Board of Health.

Payments made upon requisitions of the Board of Health, who have all powers properly vested in, and are required to perform all the duties prescribed to the City Council or the Board of Aldermen, as a Board of Health.

Salaries — Commissioners: —			
Alonzo W. Boardman,	$4,000 00		
Samuel H. Durgin,	4,000 00		
Henry G. Crowell,	4,000 00		
Clerk, — C. E. Davis, jr.,	2,500 00		
Clerk-hire,	3,500 00		
City Physician, — Samuel A. Green,	3,000 00		
Assistant Physician, — J. H. McCollom,	1,200 00		
Inspector of Provisions, — J. H. Terry,	2,000 00		
Medical Inspectors,	2,400 00		
Health Inspectors,	10,060 00		
		$36,660 00	
Small-pox Hospital: —			
Help and care of patients,	$1,128 00		
Supplies,	313 39		
Medicines and physician,	93 43		
Furniture and teaming,	80 37		
Fuel,	39 00		
Repairs,	3 50		
Gas,	18 09		
		1,675 78	
Urinals — attendants,	$2,190 98		
Repairs,	1,650 99		
Water-rates,	484 05		
Fuel and supplies,	72 91		
		4 398 93	
Abating nuisances,		3,954 14	
Two horses, wagon, board of and shoeing horses, repairs of vehicles and harnesses,		2,002 70	
Printing,		1,724 55	
Disinfectants,		671 16	
Stationery,		420 12	
Carried forward,		$51,507 38	$2,334,693 14

Brought forward,			$51,507 38	$2,334,693 14
Car-fares of Inspectors,			404 70	
Advertising,			318 15	
Hire of house for small-pox hospital, serving notices and small items,			183 82	
Care of house of reception and hearse,			172 50	
CEMETERIES: — CARE AND REPAIRS.				
City proper, Roxbury and South Boston districts.				
Contractor, A. P. Calder, for care,		$1,000 00		
Repairs, — East Boston,		1,478 50		
Copp's Hill,		310 21		
Granary,		94 83		
Kearsarge avenue,		90 62		
Phipps street,		64 10		
Common,		56 31		
North, Dorchester district,		44 37		
South,		40 00		
King's Chapel,		26 62		
South, Dorchester district,		22 57		
Bunker Hill street,		2 50		
Signs and locks for general use,		16 96		
Copp's Hill.				
Superintendent,		420 44		
Charlest'n dist. Burial Gr'nds.				
Superintendent,		609 43		
Dorchester district Burial Grounds, North, cor. of Stoughton and Boston Streets.				
Superintendent,	$506 32			
Tree protectors,	150 00			
Water-rates,	10 00			
	$666 32			
S., Washington St.				
Superintendent,	200 00			
		866 32		
West Roxbury dist. Burial Ground.				
Labor,		40 00		
			5,183 78	
				57,770 33
Per item No. 10 *of Treasurer's account,*			$57,767 83	
Add amount drawn by Auditor, but not paid,			2 50	
			$57,770 33	
Carried forward,				$2,392,463 47

Brought forward,			$2,392,463 47

Boston Harbor.

Payments for regulating the shipping in the harbor, removing obstructions, etc.

Salaries: John T. Gardner, Harbor Master to April 3,	$10 00		
Francis C. Cates, from April 3,	1,790 00		
		$1,800 00	
F. Winchester, assis't for South Bay,		300 00	
Two boatmen,		1,800 00	
Repairs of boat, and supplies,		83 76	
Breaking ice,		72 00	
Fuel, newspapers, badge and office supplies,		51 31	
Printing and stationery,		39 10	
Expenses of Committees on Boston Harbor — of 1876, May to January, 1877: —			
Refreshments,	$36 70		
Carriage-hire,	4 00		
Of 1877 — January to May, Refreshments,	27 15		
		67 85	
Total for Boston Harbor, as per item No. 11 *of Treasurer's account,*			4,214 02

Bridges.

Payments for repairs, etc., on the several bridges over tide-water, including salaries of Superintendents.

ALBANY STREET BRIDGE, *across Roxbury Canal.*			
F. Winchester, Superintendent,	$500 00		
Repairs and supplies,	136 31		
		$636 31	
BROADWAY BRIDGE, *leading from Way Street to Broadway, South Boston.*			
Salaries: John C. Poole, Superintendent, including engineer and assistants,	$3,200 00		
Repairs,	5,360 21		
Fuel,	293 60		
Gas and supplies,	170 94		
		9,024 75	
CAMBRIDGE STREET, *between Brighton district and Cambridge.* NORTH HARVARD STREET, *between Brigh-*			
Carried forward,		$9,661 06	$2,396,677 49

Brought forward,		$9,661 06	$2,396,677 49
ton district and Cambridge. WESTERN AVENUE, *between Brighton district and Cambridge.*			
William Norton, Superintendent,	$700 00		
Repairs on Western ave.,	1,038 48		
" Cambridge street,	760 11		
" North Harvard,	473 79		
Fuel and supplies,	10 50		
		2,982 88	
CHARLES RIVER, *leading from Prince Street to Charlestown district.*			
Joel R. Bolan, Superintendent,	$1,500 00		
Repairs,	2,211 38		
Feed for horse, shoeing, and repairing harness,	568 50		
Fuel and supplies,	206 44		
Watering roadway,	225 00		
Gas,	71 09		
		4,782 41	
CHELSEA BRIDGE, *between Charlestown district and Chelsea.*			
Daniel S. Lawrence, Superintendent,	$1,020 00		
Assistant,	840 00		
Repairs,	2,116 90		
Oil and fuel,	157 24		
		4,134 14	
CHELSEA STREET BRIDGE, *leading from Chelsea Street, East Boston, to Byron Street, Chelsea.*			
E. T. Stowers, Superintendent,	$300 00		
Repairs,	26 82		
		326 83	
COMMERCIAL POINT BRIDGE.			
Morton Alden, Superintendent,		25 00	
CONGRESS STREET BRIDGE, *across Fort Point Channel to Boston Whf.*			
Salaries: M. J. Callahan, Superintendent, including engineer and assistants,	$3,276 67		
Repairs,	669 98		
Fuel, water and supplies,	651 64		
		4,598 29	
COTTAGE FARM.			
F. Caverly, Superintendent,	$384 80		
Repairs and supplies,	1,634 19		
		2,018 99	
Carried forward,		$28,529 60	$2,396,677 49

Brought forward,		$28,529 60	$2,396,677 49
DOVER STREET BRIDGE, *leading from Dover Street to Fourth Street, So. Boston.*			
Angus Nelson, Superintendent, and assistants,	$1,400 00		
Horse, feed and harnesses,	204 18		
Repairs,	131 79		
Supplies,	103 34		
		1,839 31	
FEDERAL STREET BRIDGE, *leading to South Boston.*			
Jacob Norris, Superintendent, and assistants,	$3,000 00		
Repairs,	1,916 37		
Feed for horses, shoeing, and repairing harnesses,	329 16		
Fuel, gas and supplies,	129 00		
		5,374 53	
GRANITE BRIDGE, *over Neponset River to Quincy.*			
A. O. Hawes, Superintendent,	$250 00		
Repairs,	421 68		
		671 68	
MALDEN BRIDGE, *from Alford St., Charlestown district, across Mystic River.*			
John Howard, Superintendent, and assistants,	$1,000 00		
Repairs,	302 55		
Boat, supplies and gas,	63 31		
		1,365 86	
MERIDIAN STREET BRIDGE, *leading from Meridian Street, East Boston, to Chelsea.*			
Reuben B. Wendell, Superintendent, and assistants,	$1,000 00		
Repairs,	1,627 31		
Oil, rent of land, furniture, fuel and supplies,	157 34		
		2,784 65	
MOUNT WASHINGTON AVE. BRIDGE, *leading from Federal Street to Granite Street, South Boston.*			
Geo. H. Davis, Superintendent, and assistants,	$2,000 00		
Repairs,	1,225 66		
Carried forward,	$3,225 66	$40,565 63	$2,396,677 49

Brought forward,	$3,225 66	$40,565 63	$2,396,677 49
Rent of land for office, furniture, fuel and supplies,	289 28		
		3,514 94	
NEPONSET BRIDGE, *over Neponset River to Quincy.*			
John Glavin, Superintendent,	$300 00		
Repairs,	345 95		
		645 95	
NORTH BEACON STREET, *from Brighton district to Watertown.*			
Repairs,		121 13	
PRISON POINT BRIDGE, *between Charlestown district and Cambridge.*			
N. E. Story, Superintendent,	$200 00		
Repairs and supplies,	86 14		
		286 14	
WARREN BRIDGE, *leading from foot of Beverly Street to Charlestown district.*			
Charles R. Marple, Superintendent, and assistants,	$1,500 00		
Repairs,	3,250 85		
Watering roadway,	225 00		
Water, fuel and supplies,	93 28		
Gas,	71 01		
		5,140 14	
WESTERN AVENUE, *between Brighton district and Watertown.*			
O. F. Knox and M. W. Angier, Superintendents,	$50 00		
Repairs,	292 43		
		342 43	
WINTHROP BRIDGE, *between East Boston and Winthrop on Point Shirley Road.*			
Superintending one year,	$100 00		
Repairs,	36 08		
		136 08	
Damages by defect in Mt. Washington Ave. Bridge,		375 00	
Damages by defect in Meridian St. Bridge,		100 00	
Printing, advertising, stationery, and small items,		149 30	
Tools and hardware,		111 56	
Carried forward,		$51,488 30	$2,396,677 49

Brought forward,		$51,488 30	$2,396,677 49
Expenses of Committees on Bridges: — of 1876, from May to Jan., 1877, — Refreshments,	$153 60		
Carriage-hire,	4 00		
Of 1877, from January to May — Refreshments,	48 00		
Carriage-hire,	10 00		
		215 60	
			51,703 90
Per item No. 12 *of Treasurer's account,*		$51,699 90	
Add amount drawn by Auditor, but not paid,		4 00	
		$51,703 90	

Burnt District.

Continuation of payments on account of widening and extending streets on the "Burnt District" so called; embracing the territory bounded by Summer, Washington, Milk, Water, Congress, Lindall, Central, Kilby, Oliver and Broad Streets, burnt over on the 9th and 10th of November, 1872.

PAVING: —			
Blockstone and flagging,	$1,771 09		
Laborers,	1,046 42		
Master pavers,	498 96		
Filling,	424 80		
Teaming,	288 75		
Brick, sand and cement,	176 39		
Edge-stone,	118 88		
Lumber,	8 98		
		$4,334 27	
Dredging Litchfield's dock,		200 00	
Auction expenses and small items,		155 37	
Total for Burnt District, as per item No. 13 *of Treasurer's account,*			4,689 64

Cedar Grove Cemetery.

Payments on account of carrying on and improving this Cemetery, located on Adams Street, Ward 24, *Dorchester district.*

Superintendent, F. M. Safford, seventeen months,	$2,125 00		
Laborers,	10,224 47		
Clerk to Commissioners,	200 00		
		$12,549 47	
Carried forward,		$12,549 47	$2,453,071 03

Brought forward,	$12,549 47	$2,453,071 03
Repairs and renewals on buildings and fences,	1,235 88	
Feed for and shoeing horses, repairs of vehicles and harnesses,	907 60	
Manure,	893 23	
Seeds, plants and trees,	667 33	
Water-rates,	542 43	
Tools and hardware,	441 58	
Stone posts,	381 25	
Drawbacks on sales of lots,	106 00	
Flower-pots,	88 49	
Fuel,	82 50	
Car-fares, surveys and small items,	66 37	
Advertising and stationery,	64 77	
Furniture,	29 71	
Refreshments: Commissioners and visit of Committee of City Council,	53 05	
		18,109 66
Per item No. 14 *of Treasurer's account,*	$18,100 66	
Add amount drawn by Auditor, but not paid,	9 00	
	$18,109 66	

Chelsea Bridge.

Payments on account of filling with earth and making solid, certain portions of Chelsea Bridge at its junction with the Charlestown district.

Contractors for filling: Mystic River Corporation,	$11,385 54	
Boston & Lowell and Nashua & Lowell Railroad Co.,	4,452 00	
Oriental Coal Oil Company,	1,140 00	
Total for Chelsea Bridge, as per item No. 15 *of Treasurer's account,*		16,977 54

Chestnut Hill Driveway.

Payments for the maintenance of the roadway around Chestnut Hill Reservoir.

Laborers,	$2,202 98	
Feed for and shoeing horses, repairs of wagons and harnesses,	1,242 94	
Repairs and tools,	183 65	
Total for Chestnut Hill Driveway, as per item No. 16 *of Treasurer's account,*		3,629 57
Carried forward,		$2,491,787 80

Brought forward,			$2,491,787 80

Church-Street District.

Balance of payments for land and other damages, raising and repairing buildings, filling in with gravel to the newly established grade, and otherwise improving the territory bounded by Tremont, Pleasant, Providence and Ferdinand streets,			4,871 53
Per item No. 18 *of Treasurer's account.*			

City Hospital.

Payments on requisitions drawn and approved by the Board of Trustees.

Salaries: — E. Cowles, as Superintendent,	$2,500 00		
Do., as Admitting Physician,	500 00		
All other employés,	27,657 74		
		30,657 74	
Supplies,		39,441 51	
Repairs on buildings, care of grounds, furniture and furnishing: —		9,716 18	
For new buildings,	$9,966 00		
Ordinary,	3,718 40		
		13,684 40	
Fuel,		11,787 23	
Alterations and additions for sanitary improvement,		8,985 14	
Medical supplies and instruments,		5,079 92	
Gas,		3,292 92	
Liquors,		3,137 14	
Bedding and bedding material,		3,073 00	
Water-rates,		2,285 81	
Feed for and shoeing horses, and repair of vehicles and harnesses,		1,503 84	
Standard Laundry Machine Company, for an infringement, — paid by order of City Council,		948 60	
Ice,		825 71	
Printing,		686 91	
Advertising and stationery,		506 03	
Messenger service,		246 32	
Watering streets surrounding the grounds,		180 00	
Small items,		143 62	
Insurance on boilers,		70 00	
Examination of claim for infringement,		50 00	
Total for City Hospital, as per item No. 17 *of Treasurer's account,*			136,302 02
Carried forward,			$2,632,961 35

Brought forward,			$2,632,961 35

City Registrar's Department.

Payments for the City Registrar's Department, which has charge of the issuing of marriage certificates and the registering of births and deaths.

Salaries: N. A. Apollonio, City Registrar,	$3,000 00		
Clerk-hire,	4,883 00		
		$7,883 00	
Collecting number of births, and indexing,		2,706 75	
Printing,		308 87	
Stationery,		85 81	
Total for City Registrar's Department, as per item No. 19 *of Treasurer's account,*			10,984 43

Collector's Department.

Payments on account of the Collector's Department.

Thos. Sherwin, Collector,	$5,000 00		
Deputy Collectors,	25,480 14		
Clerk-hire,	17,509 49		
		$47,989 63	
Stationery,		824 03	
Printing,		469 63	
Travelling expenses of Deputy Collectors,		195 00	
Total for Collector's Department, as per item No. 20 *of Treasurer's account,*			49,478 29

Commerce Street.

Payments on account of laying out, widening and extending Commerce Street from Commercial Street to Atlantic Avenue.

Paving: Blockstone,	$5,170 32	
Laborers,	2,321 60	
Filling,	2,163 10	
Brick, sand and cement,	1,066 33	
Master pavers,	1,045 94	
Teaming,	776 25	
Edge-stone,	429 88	
Drain-pipe and lumber,	101 65	
Total for Commerce Street, as per item No. 21 *of Treasurer's account,*		13,075 07
Carried forward,		$2,706,499 14

Brought forward,			$2,706,499 14

Common, Public Garden and Public Squares.

Payments for care and improvement of the Common, Public Garden, Public Squares and ornamental grounds, including trees in the streets.

GENERAL EXPENSES.			
Salary: John Galvin, Superintendent,		$2,500 00	
Streets, — watering Charles, — Common, and Public Garden,	$1,000 00		
Washington, — Blackstone and Franklin squares,	150 00		
Walnut avenue, — Fountain square,	100 00		
		1,250 00	
Lawn-mowers and repairs, tools and hardware,		990 32	
Horse and vehicle for Superintendent, one year,		500 00	
Signs and painting, and oiling seats,		345 10	
Water-rates,		335 00	
Aerial ladder,		300 00	
Food for deer, ducks and swans,		287 47	
Bird-houses,		272 12	
Printing,		202 46	
Damages for injury to trees, — paid by order of Court,		200 00	
Freights, fuel and small items,		161 73	
Reporting hearing on petition of Massachusetts Charitable Mechanic Association,		140 00	
Advertising and stationery,		88 78	
Expenses of Superintendent to New York,		65 00	
Car-fares of employés,		52 83	
Expenses of Committees on Common, etc. — of 1876 — May to January, 1877: —			
Refreshments,	$525 75		
Carriage-hire,	130 00		
Of 1877 — January to May — Refreshments,	231 50		
Carriage-hire,	55 00		
		942 25	
Total general expenses,		$8,633 06	
Carried forward,		$8,633 06	$2,706,499 14

Brought forward,		$8,633 06	$2,706,499 14
COMMON.			
Laborers,	$14,766 38		
Red gravel and sand,	5,813 21		
Teaming, including horses and drivers for mowing machines,	2,298 22		
Repairs on fences and walks,	2,128 84		
Sods and loam	1,947 70		
Gravel,	1,308 00		
Trees and seed,	1,030 40		
Cesspools,	650 00		
Two new entrances, on Park and Beacon streets, iron posts and granite steps,	500 00		
		30,442 75	
PUBLIC GARDEN.			
Laborers,	$10,536 51		
Seeds, plants and trees,	5,328 18		
Teaming,	1,235 71		
Loam, manure and sods,	935 16		
Repairs of fences and fountains,	713 20		
		18,748 76	
CHESTER PARKS AND SQUARE.			
Laborers,	$1,185 76		
Seeds, plants and trees,	826 70		
Repairs of fences and fountains,	232 25		
Manure and sods,	68 38		
		2,313 09	
BLACKSTONE, FRANKLIN, LOWELL, AND WORCESTER SQUARES, AND UNION PARK.			
John Reardon, Contractor, for care, plants and seeds,	$1,650 00		
Repairs of fences,	130 98		
		1,780 98	
COMMONWEALTH AVENUE.			
Laborers,	$1,475 51		
Bronze tablet and setting for Glover statue, and stone box,	520 00		
Vases,	327 60		
Seeds and trees,	274 71		
Repairs on fences,	145 88		
Loam and sods,	73 88		
		2,817 58	
SQUARES AT SOUTH BOSTON.			
Laborers,	$1,198 00		
Carried forward,	$1,198 00	$64,736 22	$2,706,499 14

Brought forward,		$1,198 00	$64,736 22	$2,706,499 14
Lynch Bros., contractors, for enlarging basin of fountain on Independence Square,	$2,275 00			
Extra work,	55 00			
		2,330 00		
Superintending work,		190 00		
Repairs of fences,		57 29		
			3,775 29	
SQUARES AT EAST BOSTON.				
Peter Callahan, contractor, for care,		$900 00		
Repairs on fences: —				
Belmont Square,		31 33		
Central Square,		28 25		
Maverick Square,		28 25		
			987 83	
SQUARES AT BOSTON HIGHLANDS.				
Washington Park.				
Laborers,		$1,417 22		
Manure,		270 83		
Gravel and tree guards,		38 05		
			1,726 10	
Madison Square.				
Filling,		$2,192 00		
Loam,		1,175 00		
Laborers,		400 00		
Sods,		83 00		
Trees and guards,		77 05		
			3,927 05	
Bromley Park.				
Edge-stone,		$1,478 08		
Filling,		480 00		
Loam,		355 00		
Sods and seed,		60 00		
			2,373 08	
Orchard Park.				
Seats and repairs,			104 55	
Lewis Square.				
Repairs on fence,			4 00	
SQUARES, CHARLESTOWN DISTRICT.				
Laborers,		$1,744 04		
Loam and sods,		71 32		
Repairs of fences,		18 33		
			1,833 69	
GROUNDS, WEST ROXBURY DISTRICT.				
Adjoining Jamaica Pond.				
Trees,			206 50	
Carried forward,			$79,674 31	$2,706,499 14

Brought forward,		$79,674 31	$2,706,499 14
Hyde's Corner.			
Seats,		27 35	
SQUARES, DORCHESTER DISTRICT.			
Laborers,	$881 88		
Filling, Mt. Bowdoin sq.,	597 00		
		1,478 88	
SQUARES, BRIGHTON DISTRICT.			
Fountain, plumbing and concrete work,	$433 14		
Masonry,	414 47		
Edge-stone,	92 23		
Teaming,	85 50		
Cover for fountain,	50 00		
Laborers,	25 37		
		1,100 71	
FORT HILL SQUARE.			
Loam and sods,	$887 50		
Concrete walks,	328 50		
Teaming,	125 00		
Laborers,	21 87		
		1,362 87	
STREET TREES.			
Laborers,	$4,494 50		
Carting,	947 57		
Guards,	43 36		
		5,485 43	
Total for Common, etc., as per item No. 22 of Treasurer's account,			89,129 55

Commonwealth-Avenue Enclosure.

Payments for the improvement of Commonwealth Avenue Enclosure, between Fairfield and Gloucester Streets.

Loam,	$1,776 65	
Curb,	1,520 82	
Laborers,	1,156 50	
Trees and seed,	177 25	
Advertising,	15 42	
Total for Commonwealth Avenue Enclosure, as per item No. 23 of Treasurer's account,		4,646 64

Commonwealth-Avenue Enclosures, westerly of Gloucester Street.

Payments for the improvement of Commonwealth Avenue enclosures, between Gloucester Street and West Chester Park Street.

Filling,	$7,422 90	
Loam,	4,400 40	
Carried forward,	$11,823 30	$2,800,275 33

Brought forward,	$11,823 30	$2,800,275 33
Curb,	2,745 84	
Laborers,	250 00	
Trees and seeds,	176 75	
Teaming,	70 00	
Advertising,	30 83	
Total for Commonwealth Avenue Enclosures, westerly of Gloucester Street, as per item No. 24 of Treasurer's account,		15,096 72

Contingent Funds.

Payments for refreshments and carriage-hire for the Mayor, Board of Aldermen, Common Council, and Joint Special Committees,—not having charge of any appropriations of money,—incurred in the discharge of their official duty, and for other items, by order of either branch.

[Committees of 1876 includes from May to January, 1877, and of 1877, from January to May.]

JOINT COMMITTEES OF THE CITY COUNCIL.

Refreshments, viz.: —			
Committee on Claims:			
of 1876,	$749 30		
of 1877,	250 75		
		$1,000 05	
Committee on Improved Sewerage:			
of 1876,	$5 45		
City Council visiting Moonhead,	386 58		
		392 03	
Committee on Accounts:			
of 1876,		289 25	
Committee on Retrenchment of Municipal Expenses, of 1877,		286 55	
Committee on Public Institutions:			
of 1876,	$200 05		
of 1877,	47 30		
		247 35	
Committee on Public Instruction:			
of 1876,	$125 05		
of 1877,	120 60		
		245 65	
Carried forward,		$2,460 88	$2,815,372 05

Brought forward,		$2,460 88	$2,815,372 05
Committee on Legislative Affairs:			
of 1876,	$166 80		
of 1877,	43 00		
		209 80	
Committee on Fire Department:			
of 1876,	$140 65		
of 1877,	34 50		
		175 15	
Committee on Water:			
of 1876,	$121 90		
of 1877,	30 75		
		152 65	
Committee on East Boston Ferries:			
of 1876,	$83 45		
of 1877,	11 60		
		95 05	
Committee on Salaries:			
of 1877,		64 70	
Committee on Fuel:			
of 1876,		63 80	
Committee on Public Parks:			
of 1876,	$20 40		
of 1877,	26 05		
		46 45	
Special Committee on Salaries, of 1876,		44 40	
Committee on Treasury Department:			
of 1876,	$16 00		
of 1877,	24 30		
		40 30	
Committee on Public Library, of 1877,		27 40	
Committee on City Hospital, of 1877,		11 35	
Committee on Ordinances, of 1877,		10 55	
Committee on Overseers of the Poor, of 1877,		7 05	
Committee on State Aid, of 1876,		6 10	
Committee on the nomination of Directors for Public Institutions: of 1877,		4 40	
Carried forward,		$3,420 03	$2,815,372 05

Brought forward,		$3,420 03		$2,815,372 05
Carriage-hire and car-fares, — Committees:				
of 1876,	$284 00			
of 1877,	13 00			
		297 00		
Clerical services for the Committee on the Treasury Department,		50 00		
Clerical services for the Committee on the Charter,		4 75		
Summoning witnesses before the Committee on Claims,		60		
Total for Joint Committees,			$3,772 38	
MAYOR.				
Mayor Samuel C. Cobb:				
Carriages,	$479 00			
Refreshments furnished guests of the city,	165 70			
Costs of suit against U. S. Internal Revenue Department,	48 53			
		$693 23		
Mayor Frederick O. Prince:				
Carriages,	$80 50			
For payment of services of parties employed under the direction of the Committee on Legislative Affairs of 1877,	1,400 00			
Photograph of New York,	31 25			
		1,511 75		
Total for both Mayors,			2,204 98	
BOARD OF ALDERMEN.				
Refreshments,—Board of Aldermen:				
of 1876,	$1,459 68			
of 1877,	413 85			
		$1,873 53		
Committee on Elections:				
of 1876,	$160 90			
of 1877,	14 70			
		175 60		
Carried forward,		$2,049 13	$5,977 36	$2,815,372 05

Brought forward,		$2,049 13	$5,977 36	$2,815,372 05
Committee on Licenses:				
of 1876,	$20 40			
of 1877,	33 65			
		54 05		
Committee on Boundary Lines:				
of 1876,		29 55		
Committee on Inspection of Prisons:				
of 1876,		8 80		
Setting monuments on boundary lines,		67 95		
Carriage-hire, — Board:				
of 1876,	$572 50			
of 1877,	120 00			
		692 50		
Total for Board of Aldermen,			2,901 98	
COMMON COUNCIL.				
Annual dinner of the members of the Common Council of 1876, at the close of their term of service,	$675 00			
Refreshments — Common Council:—of 1876,	316 15			
of 1877,	33 55			
		$1,024 70		
Draping chairs and desks, and floral decorations:				
Death of Councilman Fitzpatrick,	$82 00			
Death of Councilman Kingsbury,	81 50			
		163 50		
Committee on Elections, of 1877,		51 15		
Committee on Annual Excursion, of 1876,		39 90		
Committee on Badges,				
of 1876,	$4 95			
of 1877,	6 45			
		11 40		
Carried forward,		$1,290 65	$8,879 34	$2,815,372 50

Brought forward,		$1,290 65	$8,879 34	$2,815,372 05
Committee on Rules and Orders, of 1877,		2 70		
Carriage-hire and transportation — members of 1876,	$913 00			
of 1877,	291 00			
		1,204 00		
Badges — Council of 1876, — forty-eight, at $5,	$240 00			
of 1877—fifty-eight, at $5,	290 00			
		530 00		
Total for Common Council,			3,027 35	11,906 69
Per item No. 25 *of Treasurer's account,*			$11,783 69	
Add amount drawn by Auditor, but not paid,			123 00	
			$11,906 69	

Deeds.

Payments for clerk-hire in preparing deeds of estates sold for non-payment of taxes and assessments; recording deeds and disclaiming estates.

Clerk-hire,	$939 00	
Printing,	101 27	
Disclaiming deeds,	33 00	
Recording deeds,	21 00	
		1,094 27
Per item No. 26 *of Treasurer's account,*	$1,092 27	
Per item No. 127 *of Treasurer's account,*	2 00	
	$1,094 27	

Dover-Street Bridge.

Payments for rebuilding and widening Dover-Street Bridge.

Contractor, for rebuilding, George H. Cavanagh,	$59,800 00		
Extra work,	910 81		
		$60,710 81	
For draws — contractor, Thomas Leighton,	$14,800 00		
Extra pieces,	335 00		
		15,135 00	
Carried forward,		$75,845 81	$2,828,373 01

Brought forward,		$75,845 81	$2,828,373 01
Dredging — Contractors: Atlantic Dredging Co.,	$1,757 37		
Boston Steam Dredging Co.,	1,762 50		
Boynton Bros.,	800 00		
		4,319 87	
Engineering and inspection expenses,		3,075 70	
Trucks and rollers,		2,968 00	
Building Superintendent's office and workshop: —			
Carpentry and lumber,	$1,356 70		
Hardware,	111 62		
Mason-work,	86 30		
Paints,	56 32		
Gas-fitting and tin-work,	64 85		
		1,675 79	
Carpenter's work on draw,		235 09	
Printing and advertising,		220 77	
Furniture and furnishing,		210 45	
Lamp-posts and piping,		118 08	
Diving to remove obstructions under water,		75 00	
Total for Dover-Street Bridge, as per item No. 27 of Treasurer's account,			88,744 56

East Boston Ferries.

Payments on account of running the ferries between the City proper and East Boston, including repairs of boats, drops and buildings.

Salaries and wages: —			
T. C. Whittemore, clerk,	$3,000 00		
Edward Brigham, Superintendent,	2,500 00		
Assistant clerk,	1,200 00		
Chief engineer,	2,000 00		
Pilots,	9,608 85		
Engineers and firemen,	19,173 69		
Tollmen,	10,263 16		
Gatemen,	10,704 83		
Deck-hands and watchmen,	18,833 18		
Mechanics,	10,144 63		
Laborers,	3,050 20		
		$90,478 54	
Fuel,		38,447 16	
Repairs on buildings and drops,		10,643 90	
Water-rates,		4,810 39	
Gas,		4,692 74	
Teaming and wheeling coal,		4,224 85	
Carried forward,		$153,297 58	$2,917,117 57

Brought forward,		$153,297 58	$2,917,117 57
Rent of Sargent's wharf,		4,000 00	
Repairs of boats,		3,881 89	
Oil, waste and supplies,		1,920 38	
Damage to vessels and persons,		1,810 22	
Tools, iron and hardware,		718 13	
Custom House and Inspector's charges,		671 13	
Printing,		628 72	
Watering avenues,		540 00	
Cartage,		337 83	
Chandlery,		265 94	
Dockage of ferry boats,		245 15	
Advertising,		234 50	
Stationery,		169 45	
Tug-boats,		169 00	
Carting ice from avenues,		120 00	
Rent of Lincoln's wharf,		100 00	
Furniture,		96 34	
Report of evidence in case of accident on boat "Gen. Grant,"		76 50	
Badges and small items,		31 70	
Expenses of Board of Directors: —			
Excursion in Harbor, entertainment and music,	$267 50		
Cigars,	165 00		
Refreshments, trial trip boat "Revere,"	111 25		
Refreshments,	96 75		
Carriage-hire,	22 00		
		662 50	
Total for East Boston Ferries, as per item No. 28 of Treasurer's account,			169,976 96

Engineer's Department.

Payments on account of Civil Engineer's Department.			
Salaries: — Joseph P. Davis, City Engineer,	$5,000 00		
Asst. Engineer, draftsmen and assistants,	19,257 25		
		$24,257 25	
Stationery and drawing materials,		528 49	
Board of and shoeing horse, and repairs of vehicles and harness,		416 35	
Travelling expenses,		414 48	
Printing,		180 62	
Instruments and tools,		155 53	
Carried forward,		$25,952 72	$3,087,094 53

Brought forward,	$25,952 72	$3,087,094 53	
Washing and small supplies,	73 71		
Cloth and other material for binding,	48 49		
Books,	8 50		
Expenses of the Committee on Engineer's Department of 1876: — May to January, 1877, Refreshments,	10 20		
Total for Engineer's Department, as per item No. 29 of Treasurer's account,		26,093 62	

Evergreen Cemetery, Brighton District.

Payments as follows: —			
Laborers,	$1,710 25		
Board and shoeing horse,	209 71		
Building shed,	160 00		
Lumber,	75 00		
Tools and repairs,	61 22		
Car-tickets and small items,	28 46		
Plants,	22 00		
Total for Evergreen Cemetery, as per item No. 30 of Treasurer's account,		2,266 64	

Ferry Boat "Revere."

Balance of payments for the construction of the Ferry Boat "Revere."			
[Total cost of boat, $49,216.67.]			
Contractor for hull: — Robert Crosbie, balance,	$13,500 00		
Extra work,	144 80		
		$13,644 80	
Contractor for machinery, L. Osborn & Co., balance less deductions,		12,537 50	
Yellow metal sheathing,		1,452 74	
Dockage,		919 77	
Calking,		292 38	
Carpentry and iron work,		197 61	
Painting,		171 87	
Total for Ferry Boat "Revere," as per item No. 31 of Treasurer's account,		29,216 67	

Fire-Alarm Telegraph.

Payments for carrying on the telegraph system of Fire Alarms.			
Salaries: — John F. Kennard, Superintendent,	$2,500 00		
Operators and repairers,	10,359 10		
		$12,859 10	
Carried forward,		$12,859 10	$3,144,671 46

Brought forward,		$12,859 10	$3,144,671 46
Assignment from Gamewell & Co., of right to extend present system to any portion of city,		5,000 00	
Damage to person by fallen wire,		2,814 99	
Iron work, tools, hardware and supplies,		1,497 81	
Chemicals,		1,132 89	
Repairs,		892 22	
Boarding and shoeing horse and repairs of vehicle and harnesses,		441 54	
Wire,		408 72	
Horse and wagon hire, car-fares and tolls,		304 48	
Printing,		194 27	
Instruments and repairs,		187 00	
Stationery, damage to roofs and small items,		149 55	
Extension of lines to Brighton district: —			
Striking machines,	$720 00		
Poles and setting,	315 50		
Signal boxes,	196 00		
Wire,	131 44		
Paints,	26 84		
		1,389 78	
Total for Fire Alarms, as per item No. 32 of Treasurer's account,			27,272 35

Fire Department.

Payments for this department, including inside repairs on Engine, Hook and Ladder and Hose Carriage Houses, exclusive of the Fire Alarm system, viz.: —

SALARIES.			
Board of Commissioners:			
Alfred P. Rockwell, to Oct. 1, 1877,	$1,666 00		
David Chamberlain,	4,000 00		
Timothy T. Sawyer, to Aug. 24, 1876,	1,266 66		
Greely S. Curtis, from Oct. 9, 1876,	1,911 45		
Charles H. Allen, from Oct. 9, 1876,	1,911 45		
Frederick W. Smith, Jr., Clerk,	1,500 00		
		$12,255 56	
William A. Green, Chief Engineer,		3,300 00	
District Engineers and Inspector,		17,600 00	
Carried forward,		$33,155 56	$3,171,943 81

Brought forward,		$33,155 56	$3,171,943 81
Call Engineers, enginemen, assistant enginemen, and drivers, and officers and members of the various engine, hook and ladder, and hose companies,		341,797 58	
Clerks in office,		2,783 00	
Total for Salaries,		$377,736 14	
HORSES, etc.			
Hay, grain and straw,	$16,945 25		
Shoeing,	3,540 17		
Purchase of,	2,930 00		
Harnesses and repairs,	1,498 80		
Horsekeeping and hire,	655 60		
Medical attendance and medicines,	145 85		
		25,715 67	
Repairs of apparatus,		8,455 91	
Fuel for houses,	$5,787 07		
Engines,	681 11		
		6,468 18	
Gas for houses,		4,806 19	
Hose and repairs,		4,870 09	
Repairs of buildings,		3,962 09	
Furniture and bedding,	$967 59		
Washing,	2,520 21		
		3,487 80	
Oils and leather preservatives for hose; sperm oil and fluids for engines and lanterns; tools and supplies,		2,358 80	
Machinery and tools for repair shop,		1,498 08	
New apparatus: —			
Eight Bangor extension ladders,	$1,221 44		
Two pungs,	170 00		
		1,391 44	
Water-rates for engine-houses and boat,		1,328 50	
Subsistence for crew of fire boat,		1,277 50	
Printing,		1,001 71	
Extinguisher charges,		860 46	
Allowances to injured firemen,		400 00	
Stationery,		365 86	
Fire hats, badges and buttons,		273 36	
Custom House and Inspector's charges and small items,		240 25	
Car-fares,		204 01	
Damages by collisions,		188 67	
Repairs on reservoirs and hydrants,		162 22	
Carried forward,		$447,052 93	$3,171,943 81

Brought forward,		$447,052 93	$3,171,943 81
Shaw's automatic valve, right of use,		150 00	
Refreshments for members at fires,		84 89	
Buzzell's patent coupling, right of use,		65 00	
Cartage and freights,		63 93	
Expenses of Commissioners Chamberlin and Allen to New York,		48 10	
Hydrants and Reservoirs: — for use of water at fires,	$69,930 00		
Hydrants furnished and kept in order under direction Cochituate and Mystic Water Boards,	46,620 00		
		116,550 00	
			564,014 85
Per item No. 33 *of Treasurer's account,*		$564,005 01	
Add amount drawn by Auditor, but not paid,		9 84	
		$564,014 85	

Grammar School-House, Brighton District.

Payments for advertising for land,			25 75
Per item No. 34 *of Treasurer's account.*			

Grammar School-House, Dorchester-Everett District.

Payments for the erection of a two-story brick School-house, with sandstone trimmings, on Sumner Street, Dorchester district.

Contractor, for masonry, Ivory Bean,	$13,000 00		
Extra work,	1,956 50		
		$14,956 50	
Contractor for carpentry, James F. Marston,		4,500 00	
Contractor for freestone, Edward F. Meany,		2,900 00	
Galvanized iron-work,		585 00	
Superintending construction,		549 00	
Stone cutting,		182 80	
Printing, advertising and small items,		131 73	
Total for Grammar School-house, Dorchester-Everett district, as per item No. 37 *of Treasurer's account,*			23,805 03
Carried forward,			$3,759,789 44

Brought forward,		$3,759,789 44

Grammar School-House, Egleston Square.

Payments for land on Seaver Street, upon which it is proposed to erect a school-house; also for taxes.

Land,	$13,000 00	
Taxes,	102 87	
Total for Grammar School-House, Egleston Square, as per item No. 35 of Treasurer's account,		13,102 87

Grammar School-House, Washington Village.

Payments for land on Dorchester Street, upon which it is proposed to erect a school-house; also for services of agent.

Land,	$34,200 00	
J. R. Grose, services in purchasing land,	25 00	
Total for Grammar School House, Washington Village, as per item No. 36 of Treasurer's account,		34,225 00

Health Department.

Payments for this department include the expenses of sweeping the streets, collecting ashes and house offal.

Salaries and pay rolls: —		
Geo. W. Forristall, Superintendent,	$3,300 00	
Clerks,	3,200 00	
Mechanics employed at the south yard: —		
Wages of six blacksmiths, two wheelwrights, two harness makers, two painters,	11,542 00	
Foremen,	5,280 00	
Watchmen and feeders,	4,836 50	
Drivers of prison carriages,	2,940 00	
Foremen of teams, drivers, and laborers employed in collecting house offal and ashes,	154,069 71	
Carried forward,	$185,168 21	$3,807,117 31

Brought forward,	$185,168 21		$3,807,117 31
Foremen of teams, and sweepers, drivers, and laborers employed in sweeping streets and removing street dirt,	96,784 78		
Drivers and laborers employed in cleaning cesspools,	14,581 33		
Total for salaries and wages,		296,534 32	
Horses: —			
Grain,	$15,744 68		
Purchase of,	12,340 00		
Hay and straw,	12,113 30		
Medical attendance and medicines,	422 36		
Shoeing, other than work done by the departm't,	374 15		
Baiting,	57 60		
		41,052 09	
East Boston: —			
Collecting ashes, per agreement,	$6,199 50		
Collecting house offal, contractor, A. J. Phillips,	3,000 00		
Ferry tolls,	275 00		
		9,474 50	
Materials, tools, etc., used in the workshops for manufacturing and repairing carts, wagons, harnesses, and shoeing horses, also in repairing buildings, viz.: —			
Iron, steel, axles, springs, horseshoes, nails, hardware,	$4,200 56		
Lumber, hubs, spokes,	1,866 05		
Saddlery hardware, leather and horse collars,	1,604 33		
Paints and oils,	914 41		
Soft coal,	163 53		
		8,748 88	
Collecting house offal in W. Roxbury dist., contractor, A. Winchester,		1,500 00	
Water-rates,		1,268 30	
Hoes, shovels, baskets, brooms and buckets,		1,201 41	
Gas,		594 07	
Fuel,		584 05	
Hired team-work,		579 00	
Curry-combs, brushes and small supplies,		418 20	
Carried forward,		$361,954 82	$3,807,117 31

Brought forward,		$361,954 82	$3,807,117 31
Repairs on stables,		334 91	
Printing,		273 59	
Clothing for men cleaning cesspools,		169 50	
Stationery,		163 90	
Damages paid, from bite of dog at stable-yard, West End,		100 00	
Advertising,		98 78	
Furniture and washing clothes,		80 64	
MILK INSPECTION.			
Salaries: Henry Faxon, Inspector,	$1,500 00		
Assistant,	500 00		
Chemical analyses and small items,	267 50		
		2,267 50	
Expenses of Committees on Health: of 1876 — May to January, 1877,—			
Refreshments,	$282 45		
Carriage-hire,	72 50		
Of 1877 — Jan. to May — Refreshments,	121 80		
Carriage-hire,	8 00		
		484 75	
Total for Health Department, as per item No. 38 *of Treasurer's account,*			365,928 39

Improved Sewerage.

Payments on account of surveys and plans and providing estimates for an improved system of sewerage for the City, as per order of the City Council of July 17, 1876.

Engineers,	$9,891 69	
Soundings,	8,040 67	
Engineers' expenses,	1,313 75	
Printing, stationery and drawing materials,	296 58	
D. D. McBean, expert, and expenses,	201 27	
Total for Improved Sewerage, as per item No. 39 *of Treasurer's account,*		19,743 96

Incidental Expenses.

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to any other appropriation, including legal expenses; and claims against the City, recovered by Judgment in the Courts or allowed by the Committee on Claims.

Carried forward,	$4,192,789 66

Brought forward,			$4,192,789 66
FOURTH OF JULY.			
Payments for celebrating the One Hundredth Anniversary of the Independence of the United States, July 4, 1876: —			
Children's entertainments, —			
Performers,	$1,604 00		
Rent of Tremont Temple, Music, Horticultural, Odd Fellows', Paine Memorial, Wait's, Monument, Institute, Gray's, Lyceum, Washington, Wood's, Cockerell Building and American halls,	1,102 00		
Attendants, moving and carting furniture,	302 05		
Allowance to Warren-street Chapel,	300 00		
		$3,308 05	
Music, day and evening, including the national concert on the Common in the morning: —			
Bands,	$2,651 00		
Putting up and taking down stands,	529 84		
		3,180 84	
Decorations,	$2,750 00		
Refreshments for sub-committee,	9 75		
		2,759 75	
Regattas, expenses and prizes: —			
Rowing, on Charles river, —			
Prizes,	$1,625 00		
Refreshments for sub-committee,	541 05		
Rafts, flags and badges,	144 00		
Use of yacht,	130 00		
		2,440 05	
Sailing in the Harbor, —			
Prizes,	$1,200 00		
Refreshments for sub-committee,	930 50		
Boats, measuring and badges,	112 50		
		2,243 00	
Carried forward,		$13,931 69	$4,192,789 66

Brought forward,			$13,931 69	$4,192,789 66
POLICE.				
Extra pay of regular officers,		$2,019 00		
Refreshments,		313 38		
Use of boats,		18 00		
			2,350 38	
Fireworks,			1,800 00	
Balloon ascension,			1,500 00	
Illuminations,			1,148 62	
Salutes,			800 00	
Printing,			439 52	
East Boston Ferries, free use for the day,			400 00	
General committee —				
Carriage-hire,		$242 50		
Refreshments,		45 25		
Badges,		30 00		
			317 75	
Timber race, prizes,			293 00	
Ice water, distributors, stands and ice,			233 63	
Rowing Regatta, Jamaica Pond, prizes,			200 00	
Bell-ringing,			161 00	
Oration, use of Music Hall,			156 00	
Driving stakes and hoisting flags,			122 50	
Photographs,			53 50	
Advertising,			28 50	
Total expenses, July 4, 1876,			$23,936 09	
DAMAGE SETTLEMENTS.				
For judgments against the city, and settlements, by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from defects in the highways,			19,078 18	
LEGAL EXPENSES.				
City Solicitor, for court fees and other legal expenses,		$3,802 34		
Costs of trial of sundry cases growing out of the blowing up of buildings Nov. 9 and 10, 1872: —				
John S. Damrell,	$473 35			
Wm. A. Green,	375 00			
Geo. O. Carpenter,	375 00			
Wm. L. Burt,	375 00			
Carried for'd,	$1,598 35	$3,802 34	$43,014 27	$4,192,789 66

Bro't for'd,	$1,598 35	$3,802 34	$43,014 27	$4,192,789 66
Wm. Gaston,	201 25			
		1,799 60		
Waldo Colburn, services and expenses in West Roxbury cases,		504 25		
H. W. Bragg, services and expenses in Charlestown cases,		497 44		
Proctor, Warren & Brigham, services and expenses in Brighton cases,		300 00		
J. Lewis Stackpole, services after resignation as Assistant City Solicitor,		300 00		
H. W. Chaplin, services,		60 00		
			7,263 63	
SOUP.				
Expenses for serving soup to the poor at Police station-houses, from Dec. 28, 1876, to March 30, 1877.				
Meat and fish,		$1,499 11		
Cooks,		1,284 00		
Groceries,		647 69		
Vegetables,		538 83		
Fuel,		322 00		
Teaming,		306 95		
Utensils and repairs,		114 00		
Rents,		98 04		
Printing and stationery,		19 53		
			4,830 15	
GAS COMMISSION.				
Charles F. Choate, J. Felt Osgood and Edward S. Wood, services,		$3,100 00		
Printing,		407 58		
Travelling expenses,		180 47		
Apparatus and books,		11 72		
			3,699 77	
FREE CONCERTS.				
Bands of music,		$2,754 00		
Labor on stands and cartage,		167 79		
Lanterns, oil and care,		56 75		
Carriage-hire for Committee,		18 00		
			2,996 54	
Carried forward,			$61,804 36	$4,192,789 66

Brought forward,		$61,804 36	$4,192,789 66
GRAND ARMY DECORATIONS.			
Allowed to the several posts of the Grand Army of the Republic, Nos. 7, 11, 15, 23, 26, 32, 68, 92, 113, 125, 134, and 149, and the N. P. Banks Veteran Army and Navy Union, on account of decorating graves of Union soldiers, May 30, 1876, $200 each,		2,600 00	
SEVENTEENTH OF JUNE, 1876.			
Expenditures incurred in celebrating the one hundred and first anniversary of the Battle of Bunker Hill.			
Bands of Music,	$345 55		
Decorations,	278 00		
Refreshments,	172 40		
Allowance to military,	50 00		
Bell-ringing,	18 00		
Advertising and printing,	32 60		
Carriage-hire,	19 00		
Badges,	3 75		
		919 30	
FANEUIL HALL PORTRAITS.			
Payments for copies of the portraits of Gen. Knox, Samuel Adams, John Hancock, and John Quincy Adams, for Faneuil Hall, owned by the city of Boston. The original portraits have been placed in the Museum of Fine Arts for better security.			
E. Parker, for copy of Gen. Knox,	$250 00		
F. D. Millett, for copy of Samuel Adams,	200 00		
H. R. Burdick, for copy of John Q. Adams,	200 00		
C. R. Grant, for copy of John Hancock,	200 00		
		850 00	
VISIT OF CITY COUNCIL TO LINE OF SUDBURY RIVER CONDUIT.			
Refreshments,	$345 23		
Carriage-hire and car-fares,	173 20		
		518 43	
Postages, cartages and small items,		365 06	
S. F. McCleary, Treasurer of the Franklin Fund, one year,		200 00	
Carried forward,		$67,257 15	$4,192,789 66

Brought forward,		$67,257 15	$4,192,789 66
Recording deeds and other instruments to city,		184 00	
Bell-ringing February 22, 1877,		110 00	
Messenger service and repairs on telegraph lines connected with City Hall,		84 78	
COMMISSION ON PAUPERISM.			
Payments of expenses incurred by the Commission appointed to consider and report upon the treatment of the poor who apply to the city, whether for temporary or regular aid, and to ascertain what, if any, changes are desirable in the laws for the relief, maintenance or employment of all classes of poor.			
Printing, stationery and postages,	$63 11		
Carriage-hire,	8 00		
		71 11	
Prize, sailing regatta July 5, 1875,		50 00	
Carriage-hire March 17, celebration of Evacuation day,		2 00	
			67,759 04
Per item No. 40 of Treasurer's account,		$67,586 54	
Add amount drawn by Auditor, but not paid,		172 50	
		$67,759 04	

Inspection of Buildings.

Payments of salaries of Inspector and Assistant Inspectors of Buildings and expenses incident to carrying on said department.

Salaries:—Oliver L. Shaw, Inspector,	$3,000 00		
Assistant Inspectors,	10,174 99		
Clerk,	2,000 00		
Assistant Clerk,	1,000 00		
		$16,174 99	
Boarding and shoeing horse and repairs of vehicle and harness,		461 22	
Car-fares and tolls,		453 57	
Printing,		431 41	
Stationery,		140 43	
Carried forward,		$17,661 62	$4,260,548 70

Brought forward,		$17,661 62	$4,260,548 70
Expenses of Committees on Inspection of Buildings — of 1876, — May to January, 1877 — Refreshments,	$86 35		
Of 1877, January to May, Refreshments,	8 65		
		95 00	
Total for Inspection of Buildings, as per item No. 41 *of Treasurer's account,*			17,756 62

Interest and Premium.

Amount paid this year for interest on the City Debt, including the exchange on London, and the premium on the gold with which part of this interest was paid,			1,758,142 51

Per item No. 112 *of Treasurer's account.*

[*This item of Interest and Premium does not include any charge for interest on the "Water Debt," that interest being charged to Water Works or Mystic Water Works Interest.*]

Lamps.

Payments for carrying on the Lamp Department, as follows (see Appendix) : —			
Gas for street lamps, viz. : —			
Boston Gas Light Co.,	$123,397 43		
Roxbury do.,	56,045 44		
Dorchester do.,	41,342 22		
South Boston do.,	32,224 94		
Charlestown do.,	26,658 82		
East Boston do.,	20,492 42		
Jamaica Plain do.,	19,685 28		
Brookline do.,	16,220 67		
		$336,067 22	
Oil for the oil lamps in the city proper, Boston Highlands, South and East Boston, West Roxbury and Brighton districts,		9,027 47	
Lamplighters — for lighting and cleaning lamps, viz. : —			
City proper, gas,	$25,611 13		
Boston Highlands, do.,	11,857 00		
Dorchester dist., gas,	7,550 07		
do. oil,	2,704 99		
South Boston, gas,	5,416 09		
Charlestown dist., do.,	4,596 04		
East Boston, do.,	3,419 61		
West Roxbury dist., oil,	4,058 56		
do. do. gas,	3,286 56		
Carried forward,	$68,500 05	$345,094 69	$6,036,447 83

Brought forward,	$68,500 05	$345,094 69	$6,036,447 83
Brighton dist., gas,	2,438 20		
do. do. oil,	2,058 59		
Oil, except Dorchester, West Roxbury and Brighton districts,	9,221 17		
		82,218 01	
Underground service pipes, which are laid by the gas companies, viz.: —			
Boston,	$4,536 52		
South Boston,	1,961 79		
Roxbury,	1,662 52		
East Boston,	1,030 10		
Charlestown,	1,016 99		
Dorchester,	967 95		
Brighton,	724 71		
Jamaica Plain,	438 09		
Pipe,	1,831 61		
		14,170 28	
Lamp posts, brackets and post heads: —			
Iron castings for posts,	$4,810 64		
Wrought-iron work, including putting up,	5,297 52		
		10,108 16	
New lanterns: —			
For fixtures for lanterns,	$5,822 29		
Materials,	524 54		
Royalty on street sign fixtures in lanterns,	500 00		
Labor,	398 40		
		7,245 23	
Repairs of lanterns: —			
Labor,	$4,616 79		
Materials,	2,477 12		
Repairs of building, fuel and water,	111 46		
Gas used in shop,	59 02		
		7,264 39	
Oil burners, royalty on do. and fixtures,		2,886 63	
Horses and vehicles: —			
Board and feed of horses,	$999 64		
Repairs of vehicles,	732 89		
Buggy,	400 00		
Shoeing,	194 45		
Repairs of harnesses,	128 97		
Exchange of horses,	125 00		
		2,580 95	
Gas-burners, tips, cocks and pipes, including putting up,		2,038 59	
Street signs and numbers,		782 40	
Ladders, torches and tools,		530 14	
Carried forward,		$474,919 47	$6,036,447 83

Brought forward,		$474,919 47	$6,036,447 83
Printing,		306 86	
Spirits for thawing pipes,		161 45	
Furniture, car-fares, and tolls,		140 20	
Stationery,		135 67	
Salaries: George H. Allen, Superintendent,	$3,300 00		
Clerk-hire,	840 00		
		4,140 00	
Expenses of Committees on Lamps, of 1876, May to January, 1877:—			
Refreshments,	$36 80		
Carriage-hire,	65 00		
Of 1877, — January to May — Refreshments,	29 35		
Carriage-hire,	3 00		
		134 15	
Total for Lamp Department, as per item No. 42 *of Treasurer's account,*			479,937 80

Law Department.

Payments for salaries of Solicitor, Assistants and Clerks, and other expenses of this department.

[See Legal Expenses, page 81.]

Salaries: — John P. Healy, City Solicitor,	$6,000 00		
J. Lewis Stackpole, Assistant Solicitor, to Oct. 1, 1876,	1,750 00		
Charles F. Kittredge, do.,	3,147 50		
James R. Carret, do.,	2,000 00		
Henry W. Putnam, do.,	2,647 50		
Edward P. Nettleton, do., from Dec. 26, 1876,	665 45		
		$16,210 45	
Fisher Ames, Clerk,		1,500 00	
Clerical services,		1,333 33	
Messenger,		240 00	
Printing,		245 47	
Stationery and books,		160 39	
Carriage-hire,		6 00	
Total for Law Department, as per item No. 43 *of Treasurer's account,*			19,695 64

Liquor License Expenses.

Payments for salaries of commissioners, clerks and officers, and other expenses attendant on enforcing the license act of 1875.

Salaries:—Commissioners,—			
William H. Kent,	$2,667 33		
Carried forward,	$2,667 33		$6,536,081 27

Brought forward,	$2,667 33		$6,536,081 27
Henry W. Pickering,	2,667 33		
Joseph A. Laforme,	2,667 33		
		$8,001 99	
Clerk-hire in Commissioners' office,		2,443 32	
Police officers,		10,323 00	
Travelling expenses of officers,		1,108 46	
Rent of office, No. 7 Pemberton sq.,		1,256 00	
Janitor,		307 00	
Fuel,		144 25	
Repairs, gas and ice,		34 40	
E. P. Nettleton, prior to appointment as Assistant City Solicitor, preparing and prosecuting complaints,		2,500 00	
Advertising,		371 03	
Printing,		339 84	
Stationery,		69 15	
Carriage-hire,		41 50	
Total expenses of Commissioners,		$26,939 94	
City Clerk: — Clerk-hire,	$1,100 00		
Printing,	105 15		
Stationery,	3 25		
		1,208 40	
Collector: — Clerk-hire,	$1,208 00		
Printing,	31 27		
		1,239 27	
		$29,387 61	
Paid State of Massachusetts, being one-quarter of receipts for licenses,		42,996 89	
			72,384 50
Per item No. 44 of Treasurer's account,		$29,387 61	
Per item No. 117 of Treasurer's account,		42,996 89	
		$72,384 50	

Malden Bridge.

Balance of payments for rebuilding this bridge from Alford Street, Charlestown district, across Mystic River.

Contractor, William A. Kenrick,	$7,685 34		
Extra work,	82 00		
		$7,767 34	
Work on draw pier,		1,932 58	
Carried forward,		$9,699 92	$6,608,465 77

Brought forward,		$9,699 92	$6,608,465 77
Displacement of tide-water,		21 37	
Advertising,		11 25	
Total for Malden Bridge, as per item No. 45 of Treasurer's account,			9,732 54

Marcella-Street Truant and Vagrant Home.

Payments for the additions and alterations of the old Almshouse building, Roxbury district, necessary for the accommodation of the pauper children from Deer Island.

Contractors: — For carpentry, Levi W. Shaw, first contract,	$3,450 00		
Second contract,	13,658 54		
Extra work,	392 26		
		$17,500 80	
For masonry, Thomas J. Lyons, first contract,	$3,210 44		
J. W. Coburn & Co., second contract,	5,849 00		
Do., extra work,	453 59		
		9,513 03	
Heating apparatus, Walker, Pratt & Co.,	$4,200 00		
Extra work,	56 05		
		4,256 05	
Lumber and hardware,		1,736 21	
Plumbing, contractors, Driscoll & French,	$1,298 00		
Extra work,	96 80		
		1,394 80	
Galvanized iron-work,		841 61	
Roofing,		455 27	
Brick,		416 85	
Ovens,		435 00	
Drain-pipe,		337 65	
Fuel,		204 13	
Marble work and small items,		108 03	
Printing and advertising,		83 48	
Total for Marcella-street Truant and Vagrant Home, as per item No. 46 of Treasurer's account,			37,282 91

Marcella-Street Home.

Payments for furnishing and maintaining this Home for the pauper children removed from Deer Island, in the old Almshouse building, Marcella street, Roxbury district.

Carried forward,	$6,655,481 22

Brought forward,			$6,655,481 22
Furniture and furnishing,		$5,938 72	
Fitting and alterations,		2,920 12	
Clothing and bedding,		2,476 72	
Subsistence supplies,		978 42	
Gas generator and supplies,		722 98	
Salaries: H. M. Blackstone, Superintendent two months,	$166 66		
All other employés,	452 66		
		619 32	
Books and school material,		596 13	
Telegraph line connecting with city office,		210 49	
Fuel,		199 00	
Medical supplies,		139 25	
Printing and stationery,		66 66	
Water-rates,		50 00	
Cigars,		18 75	
Liquors,		17 20	
Car-fares,		6 95	
Carriage-hire,		12 30	
Total for Marcella-street Home, as per item No. 72 *of Treasurer's account,*			14,973 01

Markets.

Payments on account of Faneuil Hall Market, and the market in Faneuil Hall building, exclusive of the repairs on the buildings, which are charged to Public Buildings.

Salaries: — Charles B. Rice, Superintendent,	$2,500 00		
Deputy Superintendent,	1,500 00		
Keeper of the public scales,	780 00		
Watchmen,	3,334 00		
		$8,114 00	
Yellow metal funnel in Faneuil Hall market house,		1,069 92	
Gas,		872 39	
Fuel and small items,		135 62	
Printing, advertising and stationery,		119 94	
Auction expenses, sale of stands at Mercantile wharf market,		25 00	
Expenses of the Committees on Markets:			
Of 1876, — May to January, 1877, — Refreshments,	$42 05		
Carriage-hire,	3 00		
Of 1877—January to May, — Refreshments,	1 45		
		46 50	
Total for Markets, as per item No. 47 *of Treasurer's account,*			10,383 37
Carried forward,			$6,680,837 60

Brought forward,			$6,680,837 60

Meridian-Street Bridge.

Balance of payments for new draw, draw-pier, and foundation and fender-guard.

Contractor, T. P. Richardson, balance,	$12,754 25		
Extra work,	693 77		
		$13,448 02	
Iron work,		181 46	
Total for Meridian-Street Bridge, as per item No. 48 of Treasurer's account,			13,629 48

Mount Hope Cemetery.

Payments for carrying on and improving grounds.

Salary of Superintendent, Samuel A. B. Bragg,	$2,000 00		
Wages of laborers,	21,992 16		
		$23,992 16	
Repairs and alterations:			
Ordinary,	$1,295 45		
Stable and shed,	1,100 00		
		2,395 45	
Manure,		1,908 00	
Horses, feed,	$694 75		
Repairs of wagons,	389 38		
Shoeing,	171 80		
Repairs of harnesses,	104 65		
		1,360 58	
Allowance for running omnibuses during the summer season, connecting with horse-cars, for the accommodation of the public,		595 00	
Seeds, plants and trees,		418 70	
Stone posts and numbers,		378 50	
Tools, hardware and powder,		246 93	
Car-fares,		238 13	
Fuel,		230 00	
Printing,		158 24	
Decorations, May 30, 1876,		150 00	
Advertising and stationery,		101 03	
Insurance on buildings,		83 00	
Flower-pots,		71 50	
Total for Mount Hope Cemetery, as per item No. 49 of Treasurer's account,			32,327 22
Carried forward,			$6,726,794 30

Brought forward,			$6,726,794 30

Mystic Sewer.

Payments for the construction of a sewer in the Mystic Valley, authorized by act of the Legislature, to divert from the streams flowing into Mystic Pond any sources of pollution.

Engineering expenses,		$1,106 68	
Rent of office and small expenses,		89 14	
Stationery and drawing material,		24 50	
Total for Mystic Sewer, as per item No. 50 of Treasurer's account,			1,220 32

Mystic Water Works.

Payments on account of carrying on the Mystic Water Works and the interest on the outstanding Mystic Water Works Loans; also the amount paid to the Mystic Water Works Sinking Fund being the excess of revenue over expenditures.

Salaries: —			
Timothy T. Sawyer, commissioner from July 31, 1876,	$2,342 39		
Joseph H. Caldwell, clerk,	2,500 00		
Assistant clerk,	1,200 00		
Charles H. Bigelow, Superintendent,	1,800 00		
Assistant Superintendent,	1,500 00		
Bernard Borns, engineer,	1,200 00		
Inspectors,	1,851 00		
Collecting rates in Chelsea,	500 00		
		$12,893 39	
Laborers,		32,497 84	
Fuel,		23,018 84	
Repairs on buildings, engines, pumps, grounds and pipes:			
Ordinary,	$6,356 29		
Stable, Medford, contractor, Geo. M. Starbird, $1,561 00			
Extra work, 15 91			
	1,576 91		
Concreting walks at engine house and reservoir,	1,229 80		
Addition to house,	798 86		
Raising roof of coal shed,	730 00		
		10,691 86	
Iron, steel, tools and hardware,		1,943 34	
Carried forward,		$81,045 27	$6,728,014 62

Brought forward,		$81,045 27	$6,728,014 62
Horses: — Feed,	$863 86		
Repairing of wagons,	301 16		
Shoeing,	165 60		
Repairs of harnesses,	135 47		
		1,466 09	
Hydrants and gates,		1,383 08	
Lead and lead pipe,		1,125 70	
Oils,		1,074 24	
Meters and repairs,		857 20	
Rent of shop, Chelsea street, and cleaning office,		639 91	
Castings,		638 23	
Printing,		448 12	
Advertising and stationery,		246 38	
Teaming and freights,		210 65	
Car-fares,		148 92	
Damages by the bursting of pipes,		110 00	
Examination of water from Horn Pond,		74 50	
Furniture,		69 65	
Gas,		61 91	
Correcting valuation lists of Somerville,		50 00	
Taxes and small items,		42 41	
Carriage-hire,		8 00	
		$89,700 26	
Interest on outstanding loans,		66,290 00	
Amount to Mystic Water Works Sinking Fund,		115,437 06	
			271,427 32
Total for Mystic Water Works, as per items of Treasurer's account, —			
No. 51,		$89,700 26	
No. 113,		66,290 00	
No. 110,		115,437 06	
		$271,427 32	

New Building, Austin Farm.

Payments for a new building erected on the Austin Farm, so called, with connections to the old house, to properly accommodate female paupers; also for an ice-house.

Contractors: — carpentry, S. T. Waters,	$7,155 00		
Extra work,	518 95		
		$7,673 95	
Carried forward,		$7,673 95	$6,999,441 94

Brought forward,		$7,673 95	$6,999,441 94
Heating apparatus, Walworth Mf'g Co.,	$2,523 00		
Extra work,	197 08		
		2,720 08	
Plumbing, J. K. Tully,	$860 00		
Extra work,	58 51		
		918 51	
Ice-house and run, Holbrook & Harlow,		847 23	
Fire-escape, L. Mason & Son,		275 00	
Superintending construction,		166 25	
Advertising,		72 00	
Total for New Building, Austin Farm, as per item No. 52 of Treasurer's account,			12,673 02

New Engine-Houses.

Payments for the erection of three engine-houses: one on land on Harvard Street, Brighton district; one on Washington Street, Egleston Square; the other on Mount Vernon Street, West Roxbury district.

Engine-house, Harvard Street, Brighton district: — Jarvis W. Dean, contractor,	$1,000 00		
Paving yard,	729 42		
Grading,	175 00		
Ventilators,	130 00		
Blinds, concrete and small items,	83 35		
		$2,117 77	
Engine-house, Egleston Square: — S. T. Waters, contractor, balance,	$1,275 00		
Extra work,	170 25		
	$1,445 25		
Paving yard,	246 20		
Blinds and extension of water-pipe,	37 97		
		1,729 42	
Engine-house, Mount Vernon Street, West Roxbury district: — S. T. Waters, contractor,	$4,550 00		
Extra work,	214 00		
	$4,764 00		
Paving yard,	299 57		
Carried forward,	$5,063 57	$3,847 19	$7,012,114 96

Brought forward,	$5,063 57	$3,847 19	$7,012,114 96
Blinds,	39 45		
		5,103 02	
Total for New Engine-Houses, as per item No. 53 of Treasurer's account,			8,950 21

New Lunatic Hospital.

Continuation of payments on account of proposed new Lunatic Hospital.

Town of Winthrop, taxes for 1876 on land purchased for hospital,			923 33

Per item No. 50 of Treasurer's account.

Northampton-Street District.

Payments for care and repairs of buildings, surrendered by former owners, on Harrison Avenue, etc., appraising and other expenses.

Repairs,		$916 91	
Appraising estates: —			
C. A. Richards,	$100 00		
G. B. Faunce,	100 00		
		200 00	
Court expenses,		111 97	
Pumping water from cellars,		81 25	
Printing, fuel and small items,		42 86	
Total for Northampton-Street district, as per item No. 55 of Treasurer's account,			1,352 99

Old Claims.

For sundry bills which had been audited and allowed in former years, but were not paid until the present financial year,			1,141 73

Per item No. 120 of Treasurer's account.

Overseers of the Poor.

Payments to the Treasurer of the Overseers of the Poor, and for the maintenance of the Temporary Home for the Destitute, Chardon street, which is under the charge of the said Board.

Temporary Home: — Salaries of matron and assistants,		$1,968 55	
Subsistence supplies,		3,518 82	
Gas,		218 70	
Repairs,		195 80	
Water rates and ice,		185 11	
Fuel,		177 25	
Clothing and bedding,		95 47	
Medical supplies,		48 73	
Watering streets,		47 50	
Carried forward,		$6,455 93	$7,024,483 22

Brought forward,		$6,455 93	$7,024,483 22
Stationery and small items,		45 81	
Furniture,		41 39	
Total expenditures on account of Temporary Home,		$6,543 13	
Treasurer of the Board, upon requisitions drawn by the Board of Overseers of the Poor,		121,000 00	
Total for Overseers of the Poor, as per item No. 56 of Treasurer's account,			127,543 13
The accounts of said Board, as made up for the year 1876–77, stand as follows, viz.: —			
Balance on hand, May 1, 1876,	2,208 14		
Received from City Treasurer,	127,543 13		
From other cities and towns, and from the State,	32,133 44		
From occupants of Charity Building,	685 54		
Sundry persons, for burials,	135 60		
		$162,705 85	
Expended for the benefit and special relief of those poor persons in the different wards of the city, who, without being paupers, are proper objects for such assistance, transportation, etc.,	$83,030 87		
Paid sundry cities and towns for relief of Boston poor,	13,472 49		
Office expenses,	17,528 95		
Expenses Temporary Home,	6,543 13		
Expenses Charity Building,	4,744 04		
Paid into the City Treasury,	32,928 01		
Paid to the Directors for Public Institutions, amount paid to them by State in error,	26 57		
Balance, April 30, 1877,	4,431 79		
		162,705 85	
[For details of these items see annual report of said Board to the City Council.]			
Carried forward,			$7,152,026 35

Brought forward,			$7,152,026 35

Park Department.

Payments of expenses incurred by the Park Commissioners, appointed under an act of the Legislature, approved May 6, 1875, *and accepted by the people June* 9, 1875.

Clerk-hire,	$1,959 98	
Engineering expenses,	385 67	
Printing,	348 67	
Stationery, maps and plans,	85 09	
Office expenses,	31 05	
Advertising and messenger service,	29 62	
Total for Park Department, as per item No. 57 *of Treasurer's account,*		2,840 08

Paving, Grading and Repairing Streets.

Payments under this head are for grading, paving and keeping in repair the streets and accepted thoroughfares of the City.

SALARIES AND PAY-ROLLS.			
Charles Harris, Superintendent,	$3,800 00		
Clerks in Superintendent's office,	5,595 00		
Foremen,	12,748 50		
Patch pavers,	12,534 41		
Inspectors,	1,957 50		
Laborers,	371,316 37		
		$407,951 78	
Paving materials, etc.: —			
Stone blocks,	$74,485 86		
Edge-stone and cesspool curb,	36,326 26		
Bricks,	22,426 99		
Gravel,	18,143 96		
Lumber,	11,084 21		
North-river flagging,	10,399 08		
Sand and cement,	4,955 30		
Drain-pipe,	3,376 13		
Covering stone, cesspool covers and frames,	1,001 89		
Round stone,	45 94		
		182,245 62	
Teaming, other than done by the department,		90,999 06	
Gravel, earth, stone chips and ashes for filling and grading,		70,604 65	
Carried forward,		$751,801 11	$7,154,866 43

Brought forward,		$751,801 11	$7,154,866 43
Master pavers: for paving, setting edge-stones, laying concrete side and cross walks,		47,009 84	
Contractors and mechanics, for construction and repairs of streets, bridges, walls, cesspools, fences and plank sidewalks, viz.: —			
Carpenters, masons and laborers — cesspools, walks, fences and walls,	$5,758 35		
Rebuilding Huntington avenue bridge, contractors, E. Rice & Co.,	21,744 55		
Building retaining wall, Berkeley street, contractors, A. Parsons and P. Shortell,	12,912 00		
Central-avenue Bridge, contractor for abutments, F. J. Fuller, $4,959 33			
Contractor for iron bridge, Thomas Leighton, 7,200 00			
	12,159 33		
Building retaining wall, Fort avenue, Leach and Hanney, contractors,	7,006 40		
Retaining walls, Ashland street, West Rox. dist.,	2,546 50		
Retaining wall, corner of M and Fourth streets,	138 00		
		62,265 13	
Stables: —			
Horses: Feed,	$9,027 50		
Carts, wagons and rollers, including repairs,	4,388 24		
Shoeing and veterinary attendance,	976 89		
Harnesses and repairs,	920 18		
Board of horses outside of stables of department,	400 39		
Purchase of horse,	250 00		
		15,963 20	
Grade damages: —			
Boston street,	$8,021 80		
Old Harbor street,	700 00		
Russell street,	654 58		
Carried forward,	$9,376 38	$877,039 28	$7,154,866 43

Brought forward,	$9,376 38	$877,039 28	$7,154,866 43
Paris street,	640 00		
Rockland,	617 00		
Dorchester avenue,	500 00		
F street,	400 00		
Cottage,	326 27		
Ellery,	300 00		
Tremont place,	275 00		
W. Sixth street,	250 00		
Ashland,	200 00		
Dorchester avenue and Mount Vernon street,	200 00		
Eliot street, Jamaica Plain,	174 00		
Ruggles,	150 25		
Oak place, Jamaica Plain,	150 00		
Medford and Pearl streets,	100 00		
Adams, Dorchester,	60 00		
Thomas, West Roxbury,	54 00		
Bowdoin,	20 00		
		13,792 90	
Removing snow from streets,		13,050 25	
Watering various macadamized streets, to preserve roadway; in all but few cases the abutters thereon contributed towards the object,		8,204 50	
Iron, steel, tools and hardware, including repairs of tools and rollers,	$3,330 61		
Repairs of stone-crushers and engines,	1,335 93		
Powder and fuse,	971 30		
Coal, hard,	904 45		
Coal, soft,	324 00		
Oil,	314 70		
		7,180 99	
Steam roller and freight,		5,702 50	
Wharfage and rents,		3,341 30	
Street signs,		2,451 95	
Blocks for repairs of wooden pavements,		2,216 89	
Advertising,		1,245 07	
Water-rates,		966 89	
Repairs on buildings and sheds,		901 48	
Borings,		593 57	
Estimates for raising buildings, Boston street,		523 75	
Shed for roller,		483 50	
One-third cost of gates, railroad crossing, Dudley street,		479 73	
Printing,		306 43	
Stationery,		295 22	
Gas,		210 05	
Carried forward,		$938,986 25	$7,154,866 43

Brought forward,		$938,986 25	$7,154,866 43
Car-fares, tolls and small items,		172 00	
Expenses of Committees on Paving:			
— of 1876 — May to Jan. 1877			
— Refreshments,	$334 55		
Carriage-hire,	113 00		
Of 1877 — Jan. to May			
— Refreshments,	210 35		
		657 90	
Total for Paving, etc.,			939,816 15
Per item No. 58 of Treasurer's account,		$939,780 15	
Add amount drawn by Auditor, but not paid,		36 00	
		$939,816 15	

Police Department.

Payments under this head include the salaries of the Chief and Officers, and all other expenses of the Department, including interior repairs of Station-houses.

SALARIES.

Edward H. Savage, Chief,	$3,500 00	
James Quinn, Deputy Chief,	2,500 00	
Clerk of the Police,	1,500 00	
Fifteen Captains (each $4.00 per day),	21,796 00	
Thirty-nine Lieutenants (each $3.50 per day),	43,259 50	
Forty-five Sergeants (each $3.25 per day),	49,008 29	
Day and Night Officers (each $3.00 per day),	641,573 50	
Services of those members of the regular police who are stationed at theatres, or other places of public amusement or business,*	3,386 47	
Supt. of hacks and carriages,	1,460 00	
Superintendent of wagons, etc.,	1,460 00	
Superintendent of pawnbrokers,	1,460 00	
Superintendent of intelligence offices,	1,460 00	
Officers at the city prison,	4,924 00	
Stewards at the various station-houses, and cleaning city prison,	7,070 00	
Total for salaries,	$784,357 76	
Carried forward,	$784,357 76	$8,094,682 58

* These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of Police, and are by him paid to the City Collector monthly, to the credit of the Police Department.

Brought forward,		$784,357 76	$8,094,682 58
Horses, etc.			
Board,	$10,602 06		
Shoeing,	1,023 74		
Saddles, harnesses and repairs,	720 48		
Purchase of horses,	630 00		
Repairs of vehicles,	176 20		
Veterinary attendance,	70 85		
		13,223 33	
Gas,		8,309 52	
Fuel,		5,529 27	
Repairs on buildings,		3,802 89	
Conveying prisoners from station-houses to city prison — by the Health Department,		2,375 25	
Furniture and furnishing,		2,233 87	
Repairs on steamer "Protector,"		2,119 70	
Stationery and postage expenses,		1,653 08	
Water-rates and ice,		1,592 22	
Carriage and wagon hire for the use of officers, and for the conveyance of disabled persons who are cared for by the police, and conveying prisoners from stations 9 and 10 to Municipal Court, Highlands,		1,473 93	
Medical attendance and medicine furnished, by order of police officers, to persons arrested wounded, and others needing such assistance,		1,467 00	
Washing and small supplies,		1,320 14	
Printing,		1,317 78	
Food for prisoners and lodgers at city prison and houses,		1,315 12	
Repairs and renewals of telegraph lines,		1,189 26	
Travelling and other expenses of officers to various places, in search of criminals and fugitives from justice,		1,102 18	
Badges, buttons, belts and clubs,		704 96	
Ropes, chains and stakes required for closing streets for restraining crowds, carting, putting up and removing same; care and repairs,		445 83	
Rent of lodging-rooms, Dorchester district,		270 40	
Custom-house charges and small items,		215 12	
Advertising,		214 39	
Fees of counsel and expenses in suits against officers,		207 60	
Carried forward,		$836,440 60	$8,094,682 58

Brought forward,		$836,440 60	$8,094,682 58
Photographs of suspicious persons,		117 00	
Rent of No. 20 Derne street, for storage of seized liquors,		101 50	
Watering streets,		65 00	
Expenses of the Committees on Police — of 1876, from May to January, 1877: —			
Refreshments,	$222 85		
Carriage-hire,	14 00		
Of 1877, January to May: —			
Refreshments,	179 80		
		416 65	
			837,140 75
Per item No. 59 of Treasurer's account,		$837,129 69	
Add amount drawn by Auditor, but not paid,		11 06	
		$837,140 75	

Primary School-House, Quincy Street.

Balance of payments, on account of the erection of a brick building. [Total cost of land and building, $55,544.60.]			
Contractor for carpentry, Asa Lewis, balance,	$528 33		
Extra work,	125 23		
		$653 56	
Painting,		68 83	
Total for Primary School-House, Quincy Street, as per item No. 6 of Treasurer's account,			722 39

Primary School-House, Roxbury Street.

Balance of payments for the erection of a brick building on the corner of Roxbury and King Streets. [Total cost of land and building, $73,053.72.]			
Contractors for carpentry, J. W. & J. F. MacDonald, balance,	$2,908 49		
Extra work,	175 00		
		$3,083 49	
Hose and tools,		83 47	
Total for Primary School-House, Roxbury Street, as per item No. 62 of Treasurer's account,			3,166 96
Carried forward,			$8,935,712 68

Brought forward,			$8,935,712 68

Printing and Stationery.

Payments for paper, printing and stationery. (*See Appendix.*)

[*Additional items for printing and stationery will be found charged under various heads.*]

Printing City Documents, notifications, and blanks of various kinds, stationery, and binding documents, for City Council and offices, not charged elsewhere.			
City Council and for offices of Mayor, City Clerk, Clerk of Common Council, and Clerk of Committees.			
Printing, including Auditor's report,	$15,388 16		
Stationery,	1,727 53		
Binding volumes of documents, etc.,	3,142 85		
		$20,258 54	
Printing stock,		3,083 68	
Reporting and publishing in the Evening "Transcript," proceedings of the City Council,	$4,297 33		
Printing letter-sheet of proceedings,	198 00		
		4,495 33	
Rockwell & Churchill, contractors for printing: — for storage, care and accounting for stock,		900 00	
Compiling indexes of Council proceedings,		295 41	
Books, maps and small items,		163 15	
Superintendent of Printing: — Salary, George Coolidge,	$2,500 00		
Stationery, printing and advertising,	48 75		
		2,548 75	
Expenses of the Committees on Printing: —			
Of 1876 — May to January, 1877, — Refreshments,	$163 30		
Of 1877 — January to May, — Refreshments,	40 40		
		203 70	
Total for Printing and Stationery, as per item No. 63 of Treasurer's account,			31,948 56
Carried forward,			$8,967,661 24

Brought forward,			$8,967,661 24

Prison Point Bridge.

Payments for one-half of the cost of rebuilding this bridge between the Charlestown District and East Cambridge.

Contractor, F. G. Whitcomb,	$6,313 23		
Extra work,	311 53		
		6,624 76	
Engineering and inspection,		346 50	
Stone abutment,		218 00	
Drawbridges,		70 44	
Printing and advertising,		39 35	
Removing obstructions,		32 50	
Lamp-posts and lanterns,		23 67	
Displacement of tide-water,		15 75	
Total for Prison Point Bridge, as per item No. 60 of Treasurer's account,			7,370 97

Public Baths.

Payments for furnishing free bathing facilities to the public during the summer months, erecting and repairing structures, salaries, etc.

General Expenses.			
Salary of general Superintendent,		$1,460 00	
Care and repair of houses during the season when not open for use: —			
Laborers,	$5,835 00		
Lumber and materials,	624 88		
		6,459 88	
Tools, hardware, supplies and boats,		610 07	
Cartage,		1,205 83	
Rent of docks for storage,		125 00	
Printing, stationery and small items,		86 06	
Towing and care of houses broken from moorings,		59 00	
Car-fares of employés,		40 67	
Expenses of Committees on Public Baths: — of 1876, May to January, 1877, —			
Refreshments,	$141 15		
Carriage-hire,	34 00		
Of 1877, — January to May, —			
Refreshments,	9 25		
Carriage-hire,	7 00		
		191 40	
		$10,237 91	
Carried forward,		$10,237 91	$8,975,032 21

Brought forward,		$10,237 91	$8,975,032 21
HOUSE NO. 1, WEST BOSTON BRIDGE. FOR MALES.			
Superintendent,	$390 00		
Repairs,	32 74		
Towage and supplies,	91 50		
		514 24	
HOUSE NO. 2, CRAGIE'S BRIDGE. FOR MALES.			
Rent and care,	$1,000 00		
Towage and ice,	9 60		
		1,009 60	
HOUSE NO. 3, CHARLES RIVER BRIDGE. FOR MALES.			
Superintendent,	$393 00		
Repairs,	68 05		
Towage,	68 00		
		529 05	
HOUSE NO. 4, WARREN BRIDGE. FOR FEMALES.			
Superintendent,	$307 50		
Repairs,	56 11		
Towage and supplies,	83 97		
		447 58	
HOUSES NOS. 5 AND 6, BORDER STREET. FOR MALES AND FEMALES.			
Rent of dock,	$375 00		
Superintendents,	703 00		
Repairs,	281 65		
Towage, ice and supplies,	176 67		
		1,536 32	
HOUSE NO. 7, FEDERAL STREET BRIDGE. FOR MALES.			
Superintendent,	$390 00		
Repairs,	63 89		
Towage, boat, ice and supplies,	223 60		
		677 49	
HOUSE NO. 8, MT. WASHINGTON AVENUE BRIDGE. FOR MALES.			
Superintendent,	$393 00		
Repairs,	90 01		
Towage, ice and supplies,	106 51		
		589 52	
HOUSE NO. 9, ON THE BEACH, BETWEEN FOURTH AND FIFTH STREETS, CITY POINT.			
Superintendent,	$305 00		
Repairs,	221 53		
Carried forward,	$526 53	$15,541 71	$8,975,032 21

Brought forward,	$526 53	$15,541 71	$8,975,032 21
Rent,	224 79		
Gas and supplies,	39 44		
		790 76	
House No. 10, foot of L Street. For Males.			
Rent and taxes,	$288 68		
Superintendent,	399 00		
Repairs,	704 19		
Extension of water-pipes,	327 17		
Water, ice and fuel,	150 87		
		1,869 91	
Houses Nos. 11 and 12, Dover Street Bridge. For Males and Females.			
Superintendents,	$700 50		
Repairs,	226 87		
Towage and supplies,	205 73		
		1,133 10	
Houses Nos. 13 and 14, Cabot Street. For Males and Females.			
Superintendents,	$698 00		
Water-rates,	353 36		
Repairs,	139 83		
Gas and ice,	82 33		
		1,273 52	
House No. 15 Norfolk Avenue. For Males.			
Superintendent,	$366 00		
Repairs,	43 53		
Towage, boat and supplies,	163 78		
Rent of beach,	50 00		
		623 31	
No. 16, Beach Houses, Commercial Point.			
Superintendent,	$305 00		
Repairs,	10 21		
Furniture and ice,	11 32		
		326 53	
House No. 17, Foot of Maverick Street. For Males.			
Superintendent,	$399 00		
Repairs,	51 10		
Towage and supplies,	42 55		
		492 65	
House No. 18, Chelsea Bridge. For Males.			
Superintendent,	$390 00		
Repairs,	51 06		
Ice,	22 69		
		463 75	
Carried forward,		$22,515 24	$8,975,032 21

Brought forward,		$22,515 24	$8,975,032 21
HOUSE NO. 19, CHELSEA BRIDGE. FOR FEMALES.			
Superintendent,	$305 00		
Repairs, including rebuilding,	902 27		
Supplies,	16 95		
		1,224 22	
HOUSE NO. 20, MALDEN BRIDGE. FOR MALES AND FEMALES.			
Superintendents,	$698 00		
Repairs,	55 07		
Towage and supplies,	94 26		
		847 33	
Total for Public Baths, as per item No. 64 of Treasurer's account,			24,586 79

Public Buildings.

Payments of department salaries and for repairs, alterations and care of public buildings; also for rents of buildings used for City purposes, as follows: —

Salaries: — Jas. C. Tucker, Supt. Public Buildings,	$3,600 00		
Geo. A. Clough, Architect,	3,000 00		
Draftsmen,	3,722 19		
Assistant to Supt.,	1,500 00		
Clerk in Supt.'s office,	2,000 00		
Assistant clerk,	411 00		
Charles B. Rice, Superintendent of Faneuil Hall,	500 00		
Assistant at Faneuil Hall,	156 00		
Janitor at City Hall, Charlestown district,	1,200 00		
Janitor at Town Hall, West Roxbury district,	1,200 00		
Janitor at No. 30 Pemberton square,	650 00		
Janitor at Westerly Hall, West Roxbury district,	27 00		
Janitor at room occupied by Sealer of Weights and Measures, Court House,	120 00		
		$18,086 19	
Repairs, renewals and alteration of buildings:			
School building, Mason street, carpentry and lumber,	$4,987 50		
Carried forw'd,	$4,987 50	$18,086 19	$8,999,619 00

Brought forw'd,	$4,987 50		$18,086 19	$8,999,619 00
Masonry,	2,944 88			
Heating apparatus,	2,061 72			
Furniture,	1,640 00			
Ventilation,	1,032 30			
Painting,	870 67			
Roofing,	764 07			
Plumbing,	559 17			
Ironwork,	505 08			
Removing night-soil and small items,	98 45			
		$15,463 84		
Ward-rooms:				
Ward 10, Mason street,	$1,383 80			
Ward 17, Waltham street,	1,607 13			
Ordinary,	2,291 69			
		5,282 62		
Public Library:				
Ordinary,	$1,776 50			
Extension of gallery,	1,822 91			
Painting,	1,084 20			
	$4,683 61			
East Boston branch,	356 39			
Brighton district branch,	107 67			
		5,147 67		
Armories: —				
Wareham st.,	$1,826 96			
Winthrop street, Charlestown,	1,132 23			
Lancers' Armory,	415 00			
Maverick street,	25 65			
Cooper street,	3 12			
		3,402 96		
Police station-houses and city prison—principally outside repairs,		3,034 77		
Quincy Market,		2,949 56		
Old State House,		2,515 42		
Charity Bureau,		1,722 65		
Engine, hose, and hook and ladder houses,		1,561 35		
Eastern-avenue wharf,		1,158 08		
City Hall, Charlest'n dist.,		933 88		
Carried forward,		$43,172 80	$18,086 19	$8,999,619 00

Brought forward,	$43,172 80	$18,086 19	$8,999,619 00
Offal shed, Albany street,	771 29		
Curtis Hall, Jamaica Plain,	507 68		
Offal shed, Roxbury district,	412 82		
South City stables,	365 45		
Faneuil Hall,	302 85		
West stables,	287 12		
House, Washington st., Roxbury district,	285 23		
Wharf, Albany street,	225 00		
No. 30 Pemberton square,	182 59		
Pound, West Roxbury,	136 97		
Roxbury district stables,	113 25		
Scales, West Roxbury,	89 65		
House 37 Boylston street,	52 91		
Park Commissioners' office,	25 00		
Surveyor's office, Field's corner,	9 32		
Sealer's office, Court House,	6 51		
Scales, Roxbury district,	6 50		
		46,952 94	
City Hall: Engineer, janitor and assistants, and boys on elevator,	$6,636 78		
Furniture and furnishing,	4,303 18		
Repairs and alterations,	3,966 73		
Gas,	2,827 18		
Fuel,	2,559 72		
Water-rates and ice,	839 02		
Cleaning, and supplies,	664 00		
Washing towels,	392 67		
		22,189 28	
[Three police officers during the day and three during the night, are detailed for duty in the building.]			
Rents: No. 30 Pemberton square, including taxes, for use of Directors for Public Institutions, Registrars of Voters, Milk Inspector and Truant Officers,	$4,057 20		
City Solicitor's office, in No. 2 Pemberton square, including taxes, care and heating,	2,485 02		
South Boston Branch Library room, including tax,	1,765 16		
Roxbury district Branch Library room,	1,600 00		
Ward-rooms,	1,005 00		
Carried forward,	$10,912 38	$87,228 41	$8,999,619 00

Brought forward,	$10,912 38	$87,228 41	$8,999,619 00
Park Commissioners' office, N. E. Mutual Life Insurance Company's building, Post-office square,	1,006 82		
Pound, East Boston,	60 00		
		11,979 20	
Horse, buggies, boarding and shoeing horses, and repairs of vehicles,		2,058 89	
Fuel:—			
City Hall, Charlestown Dist.	$536 00		
No. 30 Pemberton square,	258 40		
Curtis Hall, Jamaica Plain,	143 75		
School building, Mason street,	143 75		
Ward-rooms,	54 57		
No. 2 Pemberton square,	54 00		
Faneuil Hall,	35 68		
Soldiers' Aid office,	12 37		
		1,238 52	
Furniture and furnishing:—			
Ward-rooms,	$649 72		
Store-room,	479 05		
City Hall, Charlestown,	192 92		
No. 30 Pemberton square,	67 00		
No. 2 Pemberton square,	55 65		
Curtis Hall, Jamaica Plain,	16 30		
		1,460 64	
Gas:—			
City Hall, Charlestown district,	$275 01		
Ward-rooms,	174 39		
Curtis Hall, Jamaica Plain,	125 65		
No. 30 Pemberton square,	111 58		
Faneuil Hall,	55 70		
No. 2 Pemberton square,	12 86		
Park Commissioners' office,	2 14		
		757 33	
Care of ward-rooms,		710 85	
Stationery,		524 24	
Sewer assessments,		395 19	
Water-rates and supplies,		182 60	
Cartage and car-fares,		147 70	
Printing and advertising,		137 55	
Watering streets around various public buildings,		109 00	
Carried forward,		$106,930 12	$8,999,619 00

Brought forward,			$106,930 12	$8,999,619 00
Expressage to Art Museum, cleaning and oiling Faneuil Hall portraits,			45 37	
Photographs of new buildings, and small items,			72 60	
Expenses of Committees on Public Buildings: of 1876 — May to Jan., 1877 — Refreshments,	$935 35			
Carriage-hire,	88 00			
Of 1877 — January to May — Refreshments,	87 10			
Carriage-hire,	16 50			
			1,126 95	
Total for Public Buildings, as per item No. 65 of Treasurer's account,				108,175 04

Public Institutions.

Payments for carrying on and maintaining the various public charitable and reformatory institutions, excepting the City Hospital, including all the ordinary expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions.

HOUSE OF INDUSTRY, HOUSE OF REFORMATION, AND ALMSHOUSES *at Charlestown district, Deer and Rainsford Islands:* —				
Salaries:—John C. Whiton, Superintendent of House of Industry, to Aug. 15,	$625 00			
House of Reformation, to Aug. 15,	208 34			
Almshouse, to Aug. 15,	208 34			
		$1,041 68		
Guy C. Underwood, Superintendent of House of Industry, from Aug. 16,	$875 00			
House of Reformation, from Aug. 16,	291 66			
Almshouse, from Aug. 16,	291 66			
		1,458 32		
		$2,500 00		
Luther G. Chandler, Resident Physician,		1,200 00		
Carried forward,		$3,700 00		$9,107,794 04

Brought forward,	$3,700 00		$9,107,794 04
Alonzo S. Wallace, Assistant Resident Physician,	600 00		
W. G. Kimball, Physician Rainsford Island, to Oct. 15,	310 00		
W. B. Maxwell, Physician, do., from Nov. 10,	210 00		
All other employés,	27,006 44		
		$31,826 44	
Subsistence supplies,		90,304 94	
Clothing and bedding, including material for making the same,		24,983 17	
Repairs and alterations,		16,066 46	
Fuel,		10,974 45	
Furniture and furnishing,		5,110 85	
Feed for animals, agricultural implements and seed,		3,506 52	
Water-rates, including water for Rainsford Island,		2.929 81	
Soap and soap stock,		1,493 64	
Horses, feed, repairs of vehicles and harnesses, .		1,287 37	
School-books, drawing materials, maps and newspapers,		1,112 35	
Gas coal,		909 02	
Oils,		907 86	
Medicines and instruments,	$2,055 58		
Liquors,	858 23		
		2,913 81	
Odorless excavator and fixtures,		869 52	
Engine and fire-pump,		625 00	
Cigars,		511 10	
Printing and advertising,		412 22	
Stationery,		410 99	
Repairs on telegraph,		238 60	
Tools and hardware,		222 71	
Entertainments for inmates, — July 4th and Christmas,		152 68	
Cartage, car-fares and tolls,		83 04	
Grants of money to inmates on discharge,		75 00	
Badges and small items,		52 90	
Photographs of buildings,		51 00	
Carriage-hire,		278 50	
		$198,309 95	
Carried forward,		$198,309 95	$9,107,794 04

Brought forward,		$198,309 95	$9,107,794 04
Entertainment to the City Government visiting the institutions,		404 80	
Almshouse, Charlestown district: —			
E. Carnes, Superintendent,	$800 00		
All other employés,	354 87		
	$1,154 87		
Supplies,	5,173 89		
Clothing and bedding,	537 43		
Fuel,	451 05		
Feed for cattle, repairs of vehicles and harnesses, seeds and agricultural implements,	312 03		
Repairs,	242 87		
Medical services and supplies,	133 72		
Furniture,	125 36		
Printing and stationery,	33 41		
Burial expenses,	14 00		
		8,178 63	
Total payments for Houses of Industry, Reformation, etc., at Deer and Rainsford Islands, and at Almshouse, Charlestown district,		$206,893 38	
House of Correction, *at South Boston.*			
Salaries: — M. V. B. Berry, Master,	$2,000 00		
All other employés,	17,775 79		
		$19,775 79	
Subsistence supplies,		26,321 50	
Clothing and bedding, including material for making the same, for inmates,	$5,425 39		
Trimmings used in manufacturing sale goods,	7,703 96		
Salary of agent obtaining contract work,	1,200 00		
Stephen Laskey, for patent "workmen's jumper,"	1,000 00		
		15,329 35	
Fuel,		6,984 91	
Gas coal,		1,227 24	
Carried forward,		$69,638 79	$9,107,794 04

Brought forward,		$69,638 79	$9,107,794 04
[Gas for the Lunatic Hospital is partly furnished by this institution.]			
Water-rates and ice,		4,135 11	
Repairs and alterations,		3,382 16	
Furniture and furnishing,		1,232 01	
Feed for and shoeing horses, and repairs of vehicles and harnesses,		1,208 32	
Medicines,	$873 26		
Liquors,	158 92		
		1,032 18	
Soap and soap stock,		777 94	
Agricultural implements, seeds, etc.		596 57	
Books and newspapers,		532 75	
Piano,		275 00	
Grants of money to inmates on discharge,		274 69	
Stationery,		177 30	
Rent of house corner of M and First streets, occupied by gardener,		150 00	
Oils,		133 97	
Cigars,		118 50	
Printing and advertising,		115 56	
Entertainments for inmates, — July 4th and Christmas,		95 00	
Cartage and freights,		75 89	
Burial expenses and small items,		74 14	
Car-fares,		49 00	
Carriage-hire,		101 50	
Entertainment to City Government visiting institution,		287 50	
Total payments for House of Correction,		$84,463 88	
LUNATIC HOSPITAL, *at South Boston.*			
Salaries: — Dr. Clement A. Walker, Supt.,	$2,500 00		
All other employés,	12,573 82		
		$15,073 82	
Subsistence supplies,		21,015 95	
Repairs and alterations,		4,654 52	
Fuel,		3,352 11	
Bedding and clothing,		2,428 27	
Furniture and furnishing,		2,403 30	
Gas,		2,135 56	
Medicines,	$1,229 36		
Liquors,	848 88		
		2,078 24	
Carried forward,		$53,141 77	$9,107,794 04

Brought forward,	$53,141 77	$9,107,794 04
Feed for and shoeing horses, repairs of vehicles and harnesses,	1,602 82	
Water-rates,	770 89	
Agricultural implements, seeds, etc,,	425 76	
Excursions, Christmas tree, theatre tickets, music and fire-works, for entertainment of inmates,	404 18	
Stationery,	208 78	
Burial expenses,	166 00	
Books and newspapers,	152 11	
Oils,	91 73	
Carriage-hire,	63 30	
Car-fares,	62 00	
Printing, advertising and small items,	49 24	
Total payments for Lunatic Hospital,	$57,138 58	

PAUPER EXPENSES.

Payments for the support of girls in the State Industrial School for girls; insane persons in State Lunatic Hospitals; prisoners in Houses of Correction out of the County; boys in the Reform Schools, who had a legal settlement in this city; the transportation of paupers to the State Almshouse, etc.

State Lunatic Hospitals,	$43,858 92	
Houses of Correction,	3,686 94	
Reform School, Westboro',	1,940 47	
Workhouse, Bridgewater,	1,266 25	
State Industrial School for girls, Lancaster,	1,128 16	
Paupers in other cities and towns,	185 42	
Primary School, Monson,	34 14	
State Almshouse, Tewksbury,	17 05	
Railroad tickets for conveying State paupers to the various State institutions ; and fares of other paupers to their proper settlement or other places, in or out of the State, including other travelling expenses,	2 351 14	
Settlement clerk,	2,000 00	
Driver of carriage and messenger,	1,500 00	
Feed for and shoeing horses, and repairs of vehicles and harnesses,	1,104 33	
Agent for discharged male prisoners,	1,000 00	
Attendant with paupers to Tewksbury,	782 50	
Medical services,	568 00	
Carried forward,	$61,423 32	$9,107,794 04

Brought forward,	$61,423 32	$9,107,794 04
Agent for discharged female prisoners,	450 00	
Stationery,	112 75	
Burial expenses and small items,	64 44	
Food for paupers,	54 20	
Printing,	53 90	
Carriage-hire,	14 50	
Total for Pauper Expenses,	$62,173 11	

STEAMBOAT "J. PUTNAM BRADLEE."

This boat runs from the City to Deer and Rainsford Islands, for the accommodation of the City Institutions there.

Salaries: — Captain, engineer, mate, fireman, and deck hands,	$7,186 67	
Rent of Eastern-avenue wharf,	3,000 00	
Repairs,	2,223 75	
Chandlery and supplies,	622 81	
Water-rates,	200 00	
Custom House and Inspectors' charges,	87 88	
Furniture and small items,	79 12	
Total for Steamboat "J. Putnam Bradlee,"	$13,400 23	

GENERAL EXPENSES AT CITY OFFICE.

Expenditures charged by the Board of Directors for Public Institutions, under this head, viz.: —

Clerk-hire,		$6,624 99	
Harbor excursion of Board of Directors, season of 1876: — Entertainment and music,		489 18	
Printing,		292 45	
Stationery,		196 89	
Expenses of Board of Directors: —			
Carriage-hire,	$123 00		
Refreshments,	22 50		
		145 50	
Funeral expenses of Director Bradley, N. Cumings, and clerk, G. C. Walker,		97 50	
Newspapers, postage and small items,		106 81	
Total payments for Office Expenses,		$7,953 32	
Carried forward,			$9,107,794 04

Brought forward,			$9,107,794 04
RECAPITULATION.			
House of Industry, *Per item No.* 70 *of Treasurer's account,*		$206,893 38	
House of Correction, *Per item No.* 69 *of Treasurer's account,*		84,463 88	
Lunatic Hospital, *Per item No.* 71 *of Treasurer's account,*		57,138 58	
Pauper Expenses, *Per item No.* 74 *of Treasurer's account,*		62,173 11	
Steamboat "J. Putnam Bradlee," *Per item No.* 75 *of Treasurer's account,*		13,400 23	
Office Expenses, *Per item No.* 73 *of Treasurer's account,*		7,953 32	
Total ordinary payments on account of Institutions under the control of the Board of Directors for Public Institutions (see Appendix),			432,022 50
Public Lands.			
Payments on account of care, custody and improvement of the Public Lands.			
Salary: Robert W. Hall, Supt.,		$1,800 00	
Grading passageways and lands,		608 10	
Repairs of fences and walks,		587 62	
Sewer assessments,		272 67	
Sidewalk and edge-stone assessments,		88 20	
Taxes on lands owned or hired by the city outside of the city limits,		74 56	
Stationery,		16 72	
Expenses of Committees on Public Lands: —			
Of 1876 — May to January, 1877 —			
Refreshments,	$579 95		
Carriage-hire,	56 00		
Of 1877 — January to May—Refreshments,	95 15		
		731 10	
			4,178 97
Per item No. 66 *of Treasurer's account,*		$4,174 97	
Add amount drawn by Auditor, but not paid,		4 00	
		$4,178 97	
Carried forward,			$9,543,995 51

Brought forward,			$9,543,995 51

Public Library.

Payments for carrying on the Public Library in Boylston Street, and Branches in the old Lyman School building, Meridian Street, East Boston; Savings Bank building, Broadway, corner of E Street, South Boston; Fellowes Athenæum, Millmont Street, corner Lambert Avenue, Roxbury district; the Charlestown district Library in old City Hall; the Police Station House, Adams Street, Dorchester district; the Holton Library, Brighton district, and the delivery stations at Curtis Hall, Jamaica Plain, and at the Dorchester Lower Mills. They are open to the citizens of Boston daily.

Salaries: — Justin Winsor, Superintendent,	$3,600 00		
Employés Central Library,	38,962 06		
South Boston branch,	3,624 74		
Roxbury district branch,	3,485 68		
Charlestown dist. branch,	3,444 89		
E. Boston branch,	3,274 48		
Dorchester dist. branch,	2,135 52		
Brighton district branch,	1,351 48		
Jamaica Plain branch,	210 08		
		$60,088 93	
Books, periodicals and newspapers,		20,374 91	
Binders,	$10,043 92		
Binding materials and tools,	2,347 02		
		12,390 94	
Printing,		8,926 05	
Gas: —			
Central,	$2,641 55		
Charlestown district,	553 03		
Roxbury district,	463 86		
South Boston,	350 70		
Brighton district,	350 70		
East Boston,	339 40		
Dorchester district,	186 45		
		4,885 69	
Fuel and heating: —			
Central,	$1,219 50		
South Boston,	395 51		
Brighton district,	269 00		
Roxbury district,	254 00		
East Boston,	115 00		
Dorchester district,	25 00		
		2,278 01	
Carried forward,		$108,944 53	$9,543,995 51

Brought forward,		$108,944 53	$9,543,995 51
Furniture and furnishing: —			
Central,	$1,697 14		
Dorchester district,	149 80		
South Boston,	119 00		
Roxbury district,	113 40		
East Boston,	87 85		
Jamaica Plain,	15 00		
		2,182 19	
Cleaning and small supplies,		2,180 76	
Cartage, freights and car-fares,		1,475 47	
Stationery and advertising,		928 12	
Postages,		925 15	
Water-rates and ice,		303 60	
Repairs: —			
Central,	$215 85		
Charlestown district,	96 75		
Jamaica Plain,	10 00		
Brighton district,	4 50		
Roxbury district,	4 36		
East Boston,	2 92		
South Boston,	1 90		
		336 28	
Fire extinguishers,		252 00	
Uniforms for messengers and runners		109 90	
Telegraph line to Mason street Engine-house,		80 00	
Watering streets,		35 00	
Expenses of Superintendent to Philadelphia,		30 00	
Expenses of an assis'nt to New York,		17 00	
Total for Public Library, as per item No. 67 of Treasurer's account,			117,800 00

Quarantine Department.

Payments for maintaining the Quarantine Department at Gallop's Island.			
Salaries: — Alonzo S. Wallace, Port Physician (see House of Industry),	$1,000 00		
Thomas Kittredge, Assistant Port Physician,	900 00		
All other employés,	1,709 11		
		$3,609 11	
Subsistence supplies,		1,066 69	
Board of Asst. Port Physician at Deer Island from Jan. 1, 1876 to March 31, 1877,		456 00	
Repairs,		790 63	
Fuel,		465 00	
Carried forward,		$6,387 43	$9,661,795 51

Brought forward,		$6,387 43	$9,661,795 51
Feed for animals, agricultural implements and seeds,		295 48	
Furniture and bedding,		168 21	
Car-fares, newspapers and small items,		93 12	
Medicines,		53 42	
Printing, advertising and stationery,		41 64	
Steamboat "Samuel Little:"			
Salaries: — Captain, engineer, firemen and deck hands,	$3,906 50		
Repairs,	4,638 80		
Subsistence supplies,	713 21		
Chandlery and supplies,	206 93		
Water-rates,	100 00		
Adjusting compass and Custom House charges,	90 00		
		9,655 44	
Total for Quarantine Department, as per item No. 76 of Treasurer's account,			16,694 74

Real Estate Advertising.

Payments for advertising estates for non-payment of taxes and assessments, clerical service in writing descriptions, auction and other expenses.

Advertising,	$6,892 23	
Clerk-hire,	3,078 62	
Auction expenses,	762 00	
Recording deeds,	724 45	
Deputy Collectors' expenses,	244 75	
Disclaimed deeds,	92 90	
Printing and stationery,	35 58	
		11,830 53
Per item No. 77 of Treasurer's account,	$11,827 88	
Per item No. 126 of Treasurer's account,	2 65	
	$11,830 53	

Registration of Voters and Election Expenses.

Payments of expenses incurred in registering the names of voters and attending the elections.

Salaries, Registrars: —		
Samuel R. Spinney,	$2,500 00	
Linus E. Pearson,	2,500 00	
Edward J. Howard,	2,500 00	
Brought forward,	$7,500 00	$9,690,320 78

Brought forward,	$7,500 00		$9,690,320 78
Assistant Registrars,	2,564 00		
Clerk-hire,	2,290 00		
		$12,354 00	
Printing,		2,331 30	
Stationery,		1,527 89	
Clerk-hire, copying polls from assessors' books,		1,490 00	
Making and posting boards and carting,		1,155 67	
Advertising,		679 63	
Care of ward-rooms,		156 00	
Refreshments for clerks, night service,		74 00	
		$19,768 49	
ELECTION EXPENSES.			
Ward officers,	$2,300 00		
Constables,	891 64		
Printing,	493 71		
Carriage-hire for Constables,	38 00		
Stationery,	21 40		
		3,744 75	
			23,513 24
Per item No. 78 *of Treasurer's account,*		$23,508 24	
Add amount drawn by Auditor, but not paid,		5 00	
		$23,513 24	

Revision of Ordinances.

Payment to James M. Bugbee for revising ordinances, rules and orders of the Board of Aldermen, preparing digest of general and special statutes relating to the City of Boston, including text-books and stationery,		1,518 00
Per item No. 79 *of Treasurer's account.*		

Rice School-House.

Payments for rebuilding after the fire of Dec. 20, 1875, *and providing accommodations for the Normal Training School.*		
[Total cost of the work, of which $18,827.67 last year and $8,943.58 this year charged to School Houses, Public Buildings, $39,093.51.]		
Contractors: heating apparatus, Walker, Pratt & Co.,	$4,488 97	
Plastering, J. H. Davis,	1,823 00	
Carried forward,	$6,311 97	$9,715,352 02

Brought forward,		$6,311 97	$9,715,352 02
Painting — inside, J. B. Cowley,		1,527 21	
" outside, J. I. Wingate,		981 32	
Carpentry and lumber,		1,384 48	
Paving cellar and yard,		599 48	
Mason work on drains,		506 67	
Advertising,		11 13	
Total for Rice School-House, as per item No. 80 *of Treasurer's account,*			11,322 26

St. James Avenue Lot.

Payment to the Trustees of the Museum of Fine Arts for laying out, grading and sodding lot, and setting edge-stone in front of their building on the corner of Huntington avenue and Dartmouth street,			2,000 00
Per item No. 92 *of Treasurer's account.*			

Salaries.

Payments for the salaries of the following City Officers, not chargeable to any specific appropriation, comprising those of executive and legislative departments of the government, for year ending 31*st of March*, 1877.

MAYOR'S OFFICE.			
Samuel C. Cobb, Mayor, to Jan. 1, 1877,	$3,750 00		
Frederick O. Prince, Mayor, from Jan. 1,	1,250 00		
Jas. L. Hillard, Mayor's clerk to Jan. 1, 1877,	1,350 00		
Geo. F. Babbitt, Mayor's clerk, from Jan. 1,	450 00		
		$6,800 00	
CITY CLERK'S DEPARTMENT.			
S. F. McCleary, City Clerk,	$5,000 00		
Clerk-hire,	11,600 00		
		16,600 00	
CLERK OF COMMON COUNCIL.			
Washington P. Gregg,	$1,800 00		
Clerk-hire,	1,200 00		
		3,000 00	
CLERK OF THE COMMITTEES OF THE CITY COUNCIL.			
William H. Lee,	$2,750 00		
William W. Clapp, assistant,	1,500 00		
		4,250 00	
Carried forward,		$30,650 00	$9,728,674 28

Brought forward,		$30,650 00	$9,728,674 28
MESSENGER'S OFFICE.			
Alvah H. Peters, Messenger to the City Council,	$2,000 00		
Foster M. Spurr, assistant,	800 00		
Henry B. Lotts, assistant,	600 00		
Other assistance,	52 75		
		3,452 75	
Total for Salaries, as per item No. 81 *of Treasurer's account,*			34,102 75

Schools and School-Houses.

Payments during the year for carrying on the Public Schools, viz.: seven High, one Latin, one Normal, fifty Grammar, and four hundred and twenty-one Primary, — including repairs of houses, salaries, furniture, fuel and all ordinary expenses. (*See Appendix.*)

SALARIES OF OFFICERS OF SCHOOL COMMITTEE.	
John D. Philbrick, Superintendent,	$4,500 00
B. F. Tweed, Supervisor,	4,000 00
William Nichols, Supervisor,	4,000 00
George M. Folsom, Supervisor,	4,000 00
Lucretia Crocker, Supervisor from March 25, 1876,	4,066 34
Samuel W. Mason, Supervisor from March 25, 1876,	4,066 34
Ellis Peterson, Supervisor from March 25, 1876,	4,066 34
George A. Smith, Auditing Clerk and Secretary,	3,600 00
Assistants to Auditing Clerk and Secretary,	6,638 34
Fourteen Truant Officers,	16,910 00
Alvah H. Peters, Messenger,	750 00
Writing old records,	197 70
Police Officer,	12 50
Total for Salaries of Officers School Committee,	$56,807 56

SCHOOL INSTRUCTORS.

Payments for Salaries to Instructors in the Latin, High, Grammar, Primary and Evening Schools.

Latin, Bedford street,	$29,150 94	
High, for boys, Bedford street,	51,318 00	
High, for girls, Newton street,	29,090 40	
Normal,	6,614 21	
Carried forward,	$116,173 55	$9,762,777 03

Brought forward,	$116,173 55	$9,762,777 03
Roxbury district, High,	14,200 00	
Dorchester district, High,	9,533 00	
Charlestown district, High,	13,408 02	
Brighton district, High,	5,483 00	
West Roxbury district, High,	7,479 57	
Adams district,	19,209 47	
Andrew "	19,202 86	
Bigelow "	28,301 23	
Bowditch "	20,274 34	
Bowdoin "	20,348 71	
Brimmer "	24,550 79	
Chapman "	22,646 73	
Comins "	31,996 98	
Dearborn "	34,286 99	
Dudley " for boys,	18,498 91	
Dudley " for girls,	7,970 09	
Dwight "	20,164 19	
Eliot "	28,899 42	
Everett "	23,675 03	
Franklin "	22,106 56	
Gaston "	17,646 64	
Hancock "	26,959 00	
Lawrence "	37,638 24	
Lewis "	23,435 52	
Lincoln "	20,276 46	
Lowell "	18,315 96	
Lyman "	22,058 10	
Mayhew "	8,240 00	
Norcross "	20,473 36	
Phillips "	23,811 67	
Emerson "	23,047 28	
Quincy "	21,761 34	
Rice "	26,190 97	
Sherwin "	32,026 92	
Shurtleff "	20,414 62	
Wells "	19,865 35	
Winthrop "	24,495 10	
Atherton and Gibson districts, Dorchester district,	9,983 00	
Everett district, Dorchester district,	12,013 17	
Harris " " "	8,201 50	
Mather " " "	11,265 08	
Minot " " "	9,814 35	
Stoughton " " "	8,712 08	
Tileston " " "	3,875 59	
Bunker Hill dist., Charlestown dist.,	24,211 85	
Harvard " "	25,844 82	
Prescott " "	16,649 77	
Warren " "	21,246 21	
Carried forward,	$1,046,883 39	$9,762,777 03

Brought forward,	$1,046,883 39	$9,762,777 03
Frothingham dist., Charlestown dist.,	20,340 15	
Bennett " Brighton district,	11,486 43	
Allston " "	12,153 80	
Central " West Roxb'y dist.,	11,526 30	
Florence " " "	8,115 45	
Hillside " " "	10,393 67	
Mt. Vernon " " "	7,455 05	
Special Instructors: —		
Of Music,	20,100 00	
Drawing,	12,500 00	
Deaf-Mutes,	7,075 00	
Military tactics and armorer,	2,000 00	
Licensed newsboys and bootblacks,	1,600 00	
Kindergarten schools,	898 57	
Sewing in Dorchester schools,	789 36	
James Robinson, an instructor of writing and arithmetic, formerly attached to the Bowdoin School, for general services in these branches of school instruction whenever called upon,	1,000 00	
Dr. E. Leigh, special instruction in Normal School,	200 00	
Evening schools: —		
High,	7,848 50	
Cabot street,	2,266 00	
Broadway	1,935 00	
Old Franklin,	1,873 00	
North Bennett street,	1,807 00	
Hudson street,	1,799 00	
Reed's Hall,	1,316 00	
Blossom street,	1,309 00	
Dorchester,	1,255 00	
Lincoln,	1,235 00	
Eustis street,	1,126 00	
Anderson street,	1,124 00	
Prescott,	893 00	
Neponset,	884 00	
Jamaica Plain,	793 00	
Warren,	792 00	
Warrenton street,	616 00	
Harrison avenue,	126 00	
Tennyson street, drawing,	3,418 00	
Charlestown, "	1,700 00	
East Boston, "	1,446 00	
Dorchester, "	815 00	
Jamaica Plain, "	734 00	
Appleton street, "	169 00	
Total for School Instructors,	$1,211,796 67	
Carried forward,		$9,762,777 03

Brought forward,			$9,762,777 03
School Expenses.			
Payments for schools, authorized by the School Committee.			
Books and slates: — School books furnished to indigent scholars, exclusive of the $60 paid annually from the Webb fund for writing-books, etc., furnished to the Franklin School,	$49,314 03		
Books of reference and other books for use of schools,	4,335 02		
Slates, slate racks and repairs, pencils and erasers,	4,650 72		
		$58,299 77	
Printing, drawing materials and stationery:—Blanks and other printing, including annual report of the School Committee, and programmes of exercises on exhibition days,	$11,694 24		
Stationery,	11,881 60		
Record books,	1,856 19		
Drawing materials, instruments, models and designs, and drawing boards,	7,448 31		
		32,880 34	
Philosophical, chemical, photographic and mathematical instruments, chemicals, and botanical specimens,		8,585 23	
Cartage and freight,		2,730 66	
Ascertaining the number of children between the ages of five and fifteen and collecting statistics concerning the private schools of the city,		1,800 00	
Music charts, stands and instruments,	$1,433 66		
Pianos and covers,	771 00		
Tuning,	1,600 00		
		3,804 66	
Engraving, printing and filling out diplomas, which were given to the pupils of the first classes in the High, Normal and Grammar Schools, and also to teachers passing the examination in drawing, and ribbon for and engraving			
Carried forward,		$108,100 66	$9,762,777 03

Brought forward,		$108,100 66	$9,762,777 03
medals (the medals purchased by income from Franklin fund are distributed only in the English High and Latin Schools),		1,475 75	
Advertising,		1,444 48	
East Boston ferry tickets and car-fares,		1,184 64	
Board of and shoeing horses, and repairs of vehicles and harnesses,		856 16	
Military drill, drums, swords and belts and repairs,		698 21	
Maps and globe,		496 24	
Sewing materials and furnishing,		475 09	
Drawing exhibition, rent of hall and labor,		373 24	
Rent of Beethoven Hall,		225 00	
Travelling expenses of the Auditing Clerk and assistants, three trips to New York and Philadelphia,		182 74	
Travelling expenses of Superintendent,		181 70	
Photographs and frames,		143 90	
Mattresses for gymnasiums,		125 00	
Band of Music for Parade of School Regiment,		102 00	
Ballot boxes and small items,		76 22	
Telegraph line to City Hall,		50 00	
Annual festival to medal and diploma scholars, July 1, 1876: —			
Collation,	$1,350 00		
Bouquets and decorations,	1,418 00		
Rent of Music and Wesleyan halls,	280 00		
Musicians,	125 00		
Car-fares,	55 43		
Carpenter work,	27 93		
Badges for committee,	11 00		
		3,267 36	
Janitors, care and cleaning houses, building fires and clearing snow,		77,916 63	
Fuel,		52,917 51	
Supplies and small repairs,		3,181 89	
Gas,		2,357 65	
Men employed at the school-houses, receiving coal,		438 10	
Water-rates,		24 00	
School Committee, refreshments,	$104 10		
Carriage-hire,	63 38		
		167 48	
Carried forward,		$256,461 65	$9,762,777 03

Brought forward,		$256,461 65	$9,762,777 03
Carriage-hire and travelling expenses of Superintendent and Supervisors,		133 85	
Total payments for School Expenses by authority of School Committee,		$256,595 50	

SCHOOL-HOUSES.

Payments authorized by City Council, under the supervision of the Committee on Public Buildings.

Alterations and repairs on the several houses and rented rooms: — ordinary,	$59,563 40		
Rice, rebuilding after fire and fitting up accommodation for the Normal training,	8,943 58		
Comins, connecting privies with sewer,	4,028 89		
Howard avenue, erecting and fitting building,	2,101 87		
Old Mather, plumbing and repairs,	1,381 19		
School Committee building, Mason street, shelving,	1,150 00		
		$77,168 93	
Heating and ventilating apparatus: ordinary, including repairs,	$19,446 52		
Franklin School, refurnishing,	2,687 15		
Lawrence School, refurnishing,	2,135 70		
Bunker Hill School, refurnishing,	2,110 88		
Prescott School, refurnishing,	897 04		
		27,277 29	
Furniture and furnishing, including repairs,		25,610 55	
Rents of halls and rooms, including taxes		11,229 44	
Salary of two assistants employed by the Superintendent in the distribution of furniture and other articles among the schools and public buildings,		3,800 00	
Watering streets around school-houses,		2,243 50	
Filling, grading and care of grounds,		1,515 68	
Carried forward,		$148,845 39	$9,762,777 03

Brought forward,	$148,845 39	$9,762,777 03
Boarding and shoeing horses and repairs of vehicles and harnesses,	1,445 01	
Inspection of fuel,	1,250 00	
Sewer assessments,	1,019 10	
Cartage,	779 40	
Removing night-soil,	536 00	
Auction expenses, sale of Cooper-street building,	241 90	
Photographs, extension of water-pipes and small items,	220 42	
Sidewalk and edge-stone assessments,	135 23	
Printing, advertising and stationery,	82 01	
Total payments for School-houses under the supervision of Commitee on Public Buildings,	$154,554 46	

RECAPITULATION.

Salaries of Officers of School Committee, *Per item No. 82 of Treasurer's account.*		$56,807 56	
School Instructors, *Per item No. 85 of Treasurer's account.*		1,211,796 67	
School Expenses School Committee, *Per item No. 83 of Treasurer's account.*	$256,571 87		
Add amount drawn by Auditor, but not paid,	23 63		
		256,595 50	
School-Houses, Public Buildings, *Per item No. 84 of Treasurer's account.*		154,554 46	
Total ordinary school expenses,			1,679,754 19

In addition to the amount above stated, of $1,679,754.19, $125,539.04 have been expended on account of the erection of new school-houses and land purchased for same, details of which may be found on pages 76, 77, 102, 121, 129.

Total payments on account of schools and school-houses, during the financial year 1876–77, $1,816,615.49.

School-House, Florence District.

Payments for the erection of a two-story brick school-house, with sandstone trimmings, on Ashland Street, Roslindale.

Carried forward,	$11,442,531 22

Brought forward,			$11,442,531 22
Contractors: For masonry, Woodbury & Leighton,	$27,373 00		
Extra work,	976 98		
		$28,349 98	
Carpentry, French Bros.,	$12,850 00		
Extra work,	459 32		
		13,309 32	
Ventilating apparatus, H. A. Gouge & Co.,		4,039 00	
Heating apparatus, Braman, Dow & Co.,	$1,804 00		
Extra work and running,	455 15		
		2,259 15	
Radiators, Walker, Pratt & Co.,		1,613 10	
Hose and furnishing,		299 72	
Fuel		285 25	
Extension of water-pipes,		146 07	
Ventilators,		121 04	
Stone-cutting,		39 78	
Advertising,		28 63	
Total for School-house, Florence district, as per item No. 86 of Treasurer's account,			50,491 04

Sealers of Weights and Measures.

Salaries:			
Wm. F. Reed, Sealer,	$2,000 00		
Chas. R. M. Pratt, Sealer, one month,	166 67		
Assistants,	1,599 67		
		$3,766 34	
Teaming,		182 50	
Printing, advertising and stationery,		122 54	
Car-fares and small items,		13 02	
Total for Sealers of Weights and Measures, as per item No. 87 of Treasurer's account,			4,084 40

Sewers.

Payments for construction and repairs of Street Sewers for underground drainage.

Salaries: — Wm. H. Bradley, Superintendent,	$3,300 00		
Engineer and assistants,	3,356 00		
Clerk-hire,	1,233 50		
Foreman,	1,165 37		
Inspectors,	6,805 11		
Laborers,	11,648 61		
		$27,508 59	
Contractors, for work on trenches and constructing per lineal foot,			
Carried forward,		$27,508 59	$11,497,106 66

Brought forward,		$27,508 59	$11,497,106 66
the city furnishing the pipe and the contractors the bricks, cement and wood where used:			
Adams street, C. J. Connelly,	$2,863 51		
Adams, Parkman, Ashland, Elm, Everett, Exchange, Park, Commercial and Clayton, Bernard Swift,	20,597 54		
Alveston street, Roanoke and Greenough avenues, C. J. Connelly,	1,123 51		
Arlington avenue, Patrick H. Dooley,	153 92		
Boylston street, A. L. Proctor & Co.,	2,701 80		
Bromley street, Simeon B. Smith,	222 74		
Carolina avenue, J. J. Dorey,	726 36		
Centre, West Roxbury district, O. Trefethen,	1,047 10		
Chestnut street, West Roxbury district, J. J. Dorey,	3,176 66		
Clifford street, W. F. Collins and B. C. Tinkham,	875 89		
Commerce street, Simeon B. Smith,	666 23		
Dix place, C. J. Connelly,	354 58		
Dorchester, John I. Arthur,	144 88		
Dudley, Sanborn & Stevens,	420 60		
Everett, P. H. Dooley,	174 53		
Gordon, Alveston, Elm streets, and Seaverns avenue, Patrick Smith,	2,270 95		
Green street, West Roxbury district, J. McCarty,	2,726 42		
Green street, West Roxbury district, I. C. Cushing,	955 61		
Green, Call and Starr streets, Fessenden & Libby,	9,695 20		
Harris ave., T. F. Kelly,	324 05		
Carried forward,	$51,222 08	$27,508 59	$11,497,106 66

Brought forward,	$51,222 08	$27,508 59	$11,497,106 66
Harrison avenue, Alfred Mundell,	3,429 40		
Haynes and Orleans, S. Connelly,	594 21		
Henley and Harvard streets, D. O'Connell,	196 30		
Hereford street, O. Trefethen,	3,345 47		
Hereford-street passageway, Sanborn & Stevens,	349 44		
Island, Sanborn & Stevens,	1,352 50		
Keyes, Sanborn & Stevens,	5,393 04		
Lamartine, John Kelly,	649 24		
Lenard, Greenwich, and Granger streets, J. L. Connelly,	1,065 58		
Leverett st., S. Connelly,	290 07		
Leverett street, William Hennesey,	233 86		
Marble and Warwick streets, John Callahan,	280 00		
Mason and Avery streets, Bernard Swift,	1,334 35		
Myrtle street, West Roxbury district, David B. Kay,	716 20		
New Boylston street, Patrick Smith,	1,761 00		
New Heath and Terrace streets, I. C. Cushing,	3,454 99		
Oak place, B. C. Tinkham and W. F. Collins,	841 75		
Old Colony R.R. yard, near Seventh street, Mundell & Whittaker,	2,175 00		
Rockland street and avenue, J. J. Dorey,	2,099 34		
Ruggles and Hampshire, Alfred Mundell,	5,226 88		
Saratoga, Patrick Smith,	128 80		
Sargent street, Howard avenue, and Gray's land, Sanborn & Stevens,	2,920 71		
Second, between N and O streets, S. Connelly,	370 74		
Carried forward,	$89,430 95	$27,508 59	$11,497,106 66

Brought forward,	$89,430 95	$27,508 59	$11,497,106 66
Smith street, George McLean,	284 00		
South street, West Roxbury, Sanborn & Stevens,	3,592 50		
Spring Park, John J. Dorey,	1,927 85		
Spring Park, between B and Centre, John J. Dorey,	678 26		
Starr st., O. Trefethen,	232 00		
Vale street, Stephen H. Tarbell,	3,556 84		
Vernon street, Sanborn & Stevens,	11,831 60		
Walnut avenue, P. H. Dooley & J. Sullivan,	282 81		
Wendell street, Bernard Swift,	167 79		
Wilmont street, J. L. Connnelly,	770 05		
Wyoming street, Sanborn & Stevens,	524 60		
Zeigler street, William Hennesey,	158 60		
		113,437 85	
Land and other damages:			
Construction of Dorchester Brook sewer,	$21,496 50		
Construction of sewer in Stony Brook valley,	2,370 00		
Improvement of Stony Brook,	493 20		
		24,359 70	
Materials:			
Drain pipe,	$19,566 04		
Sand and cement,	389 49		
Lumber,	708 35		
Filling,	644 00		
Manhole frames and covers,	421 28		
Bricks,	166 85		
Stone,	54 00		
		21,950 01	
Dredging docks,		4,121 71	
Carpenters' and other mechanics' work on sewers and buildings,		1,781 33	
Teaming,		1,512 09	
Building retaining wall at and arch over Stony Brook at Forest Hills,		1,368 80	
Carried forward,		$196,040 08	$11,497,106 66

Brought forward,		$196,040 08	$11,497,106 66
Tools, hardware and powder,		1,315 13	
Advertising,		971 24	
Buggy, feed for and shoeing horses and repairs of vehicles and harnesses,		946 55	
Repairs,		604 20	
Car-fares and small items of engineers,		524 85	
Stationery and drawing materials,		405 64	
Clothing, fuel, and gas at yard, and small items,		297 37	
L. Foster Morse, services in Dorchester Brook damage cases,		200 00	
Damages by defects,		195 00	
Printing,		126 93	
Expenses of Committees on Sewers: —			
Of 1876 — May to Jan., 1877, — Refreshments,	$529 85		
Carriage-hire,	91 00		
Cigars,	49 20		
Of 1877 — January to May: —			
Refreshments,	78 15		
Cigars,	25 00		
Carriage-hire,	12 00		
		785 20	
			202,412 19
Per item No. 88 *of Treasurer's account,*		$201,298 35	
Add amount drawn by Auditor, but not paid,		1,113 84	
		$202,412 19	

Sheds, Health Department.

Payments for the construction of a shed in South Yard.

Masonry,	$410 75	
Carpentry,	300 26	
Piles and driving,	284 04	
Gutters,	142 05	
Total for Sheds, Health Department, as per item No. 89 *of Treasurer's account,*		$1,137 10

Sinking Fund Commissioners.

Payments of salary of book-keeper and the expenses of the Commissioners on the Sinking Funds for the redemption of the Debt of the City.

Carried forward,	$11,700,655 95

Brought forward,		$11,700,655 95
Salaries: — George B. Ager, book-keeper,	$700 00	
Printing and stationery,	217 68	
Perforating stamp,	60 00	
James M. Bugbee, examining records and writing orders and ordinances,	125 00	
Total for Sinking Fund Commissioners, as per item No. 90 *of Treasurer's account,*		1,102 68

Soldiers' Relief.

Payments made in conformity to the laws of the Commonwealth, to soldiers and sailors, and to the families or dependents of those who were engaged as volunteers in the service of the United States in subduing the southern rebellion. These payments were commenced in August, 1861, and have been continued monthly since. The Acts require that the city should make the advance to the parties entitled to the same, and call upon the State, in the month of January, annually, to refund. The payments from August, 1861, to the end of April, 1877, amounted to $2,334,756.93. Of this amount, there has been refunded from the State, $2,158,528.66. These payments include those to other dependents on the soldiers than the statute authorizes, and office expenses. Such payments are not refunded by the State.

Drawn by the paymaster for disbursement to applicants during the financial year 1876–77,		$78,500 00	
Salaries: — R. Peterson, jr., Paymaster,	$2,437 50		
Clerk,	1,170 00		
		3,607 50	
Stationery,		49 94	
Printing,		47 92	
Examining pension-list,		20 00	
Total for Soldiers' Relief, as per item No. 91 *of Treasurer's account,*			82,225 36

State Tax.

For the city's proportion of $1,800,000, the State tax for the year 1876, of which the percentage is 41,274,	742,932 00
Per item No. 131 *of Treasurer's account.*	
Carried forward,	$12,526,915 99

Brought forward,			$12,526,915 99

Surveyor's Department.

Payments for City Surveyor's Department.

Salaries: — Thomas W. Davis, Surveyor,	$3,600 00		
All other employés,	35,360 32		
		$38,960 32	
Stationery and drawing materials,		1,376 40	
Car-fares,		766 24	
Instruments, tools and drawing-boards,		528 42	
Janitors at branch offices,		405 75	
Binding and materials,		174 69	
Washing and small supplies,		167 00	
Horse-hire for Surveyor,		148 00	
Fuel,		138 00	
Water-rates and ice,		93 00	
Boundary-posts,		84 45	
Printing,		55 74	
Furniture, gas and books,		31 43	
Committee on Surveyor's Department Expenses: —			
Of 1877 — January to May — Refreshments,		9 35	
Total for Surveyor's Department, as per item No. 93 of Treasurer's account,			42,938 79

Swett Street.

Payments for laying out and building Swett Street, between Albany Street and Dorchester Avenue.

Raising grade of railroad: — Contractors, New York and New England R. R. Co.,		$118,246 00	
Filling: — Contractors, J. B. Dacey & Co.,		49,051 30	
Paving: —			
Block and edge-stone,	$9,739 86		
Laborers,	5,995 83		
Teaming,	2,211 75		
Master pavers: —			
Payson & Co., $1,319 20			
D. Gore & Son, 701 96			
	2,021 16		
Lumber,	1,957 47		
Bricks and cement,	745 93		
Drain-pipe,	167 50		
Tools and fuel,	14 50		
		22,854 00	
Land damages,		3,771 50	
Engineering expenses,		1,865 62	
Constructing sewer,		1,321 09	
Lucius W. Knight, Superintendent,		1,220 00	
Carried forward,		$198,329 51	$12,569,854 78

Brought forward,	$198,329 51	$12,569,854 78
Watchmen,	994 50	
Rip-rap work,	239 85	
Extension of water-pipes,	174 81	
Teaming,	143 85	
Carpentry and lumber,	143 95	
Buggy-hire for Superintendent,	138 00	
Office expenses,	106 38	
Sewer and edge-stone assessments,	99 08	
Stone and filling,	65 27	
Auction expenses,	49 07	
Fuel,	20 33	
Total for Swett Street, as per item No. 94 *of Treasurer's account,*		200,504 60

Tax and other Fees.

Payments of expenses incurred in securing the payment of taxes and other assessments.

Printing,	$481 27	
Proving claims in bankruptcy,	151 90	
Clerk-hire,	68 00	
Disclaimed deeds,	62 86	
Deputy collectors' expenses,	37 50	
Advertising,	3 00	
		804 53
Per item No. 95 *of Treasurer's account,*	$797 45	
Per item No. 125 *of Treasurer's account,*	7 08	
	$804 53	

Temporary Loan.

Payment for amount borrowed in anticipation of the annual taxes — in conformity with an order of the City Council of July 1, 1876, authorizing a loan to an amount not exceeding $2,000,000, and requiring the certificates to be made payable on or before April 30, 1877, $81,663 91

Per item No. 96 *of Treasurer's account.*

Ticknor Bequest.

Payments on account of printing the catalogue of the Ticknor Library, 1,846 31

Per item No. 97 *of Treasurer's account.*

Treasurer's Department.

Payments for salaries of Treasurer and Clerks, and other expenses of this department.

Salaries: — Charles H. Dennie, Treasurer,	$6,000 00	
Clerk-hire,	17,438 00	
		$23,438 00
Carried forward,		$23,438 00 $13,754,674 13

Brought forward,	$23,438 00	$13,754,674 13
Hire of vehicles and car-fares for paymasters,	756 82	
Stationery and post-office expenses,	298 54	
Printing,	126 19	
Total for the Treasurer's Department, as per item No. 98 *of Treasurer's account,*		24,619 55

Tremont-Street Mall Curb.

Balance of payments for the erection of an iron fence, with a stone curb, on the Tremont Street Mall of Boston Common, to replace the one removed in 1873 ; *also for grading and sodding.*

Cape Ann Granite Company, Contractors for curb fence and setting, balance,	$300 00	
Laborers — grading,	682 50	
Loam,	327 50	
Sods,	140 00	
Total for Tremont-Street Mall Curb, as per item No. 99 *of Treasurer's account,*		1,450 00

Washington-Street Extension.

Continuation of payments (land and other damages), on account of the extension of Washington street from Cornhill to Haymarket square,		728 00

Per item No. 100 *of Treasurer's account.*

Water Works.

Payments on account of the Cochituate Water Works for the year have been as follows: —

Salaries: —		
Leonard R. Cutter, Commissioner from July 31, 1876,	$2,342 39	
Albert Stanwood, Commissioner from Aug. 1, 1876,	2,332 67	
[See Mystic Water Works for payment of Commissioner Sawyer.]		
E. R. Jones, Superintendent Eastern Division,	3,500 00	
Assistant Superintendent Eastern Division,	1,800 00	
Desmond Fitz Gerald, Superintendent Western Division,	3,000 00	
William F. Davis, Water Registrar,	3,000 00	
Carried forward,	$15,975 06	$13,781,471 68

Brought forward,	$15,975 06		$13,781,471 68
Collector's clerk and deputy stationed in Registrar's office,	2,500 00		
Assistance to do.	396 00		
Clerks and inspectors in Registrar's office,	18,612 00		
Clerk-hire in Water Board offices,	6,246 00		
Foremen,	3,538 25		
Mechanics,	16,350 95		
Laborers,	89,130 92		
		$152,749 18	
Iron castings, pipes, gates and hydrant frames,		24,781 74	
Materials and mechanical labor, — altering and repairing reservoirs, buildings and streets,		13,840 96	
Lead and lead pipe,		10,324 67	
Siphon, Dover-street Bridge, Geo. H. Cavanagh, contractor,		9,067 32	
Fuel,		6,021 83	
Tools, hardware, iron, steel, and other material for repairs and use at workshop,		5,943 33	
Blasting trenches, Roxbury district,		3,365 43	
Horses, etc. : —			
Feed,	$1,867 07		
Board,	467 59		
Repairs on wagons and carts,	427 01		
Repairs on harnesses,	336 68		
Shoeing,	91 88		
		3,190 23	
Printing,		2,989 89	
Constructing keeper's house, Parker Hill : —			
Contractors, Holbrook & Harlow,	$2,730 00		
Extra work,	34 90		
		2,764 90	
Gates and hydrants and repairs,		2,147 29	
Teaming,		2,079 15	
Transportation for employés,		2,070 43	
Meters and repairs,		1,574 17	
Taxes and annuity,		1,366 89	
Rents : —			
Eastern-avenue wharf,	$2,000 00		
Estate, Waverley place,	1,235 00		
Drake's wharf,	700 00		
Estate, Parker Hill,	539 83		
		4,474 83	
Carried forward,		$248,875 24	$13,781,471 68

Brou ht forward,		$248,875 24	$13,781,471 68
Inspection of pipes at foundries,		955 00	
Stationery,		441 43	
Damages,		848 40	
Watering-troughs,		687 00	
Gas,		647 20	
Right to manufacture and use certain patent improvements in hydrants,		604 00	
Trees, Chestnut Hill reservoir,		301 01	
Oils,		255 19	
Advertising, recording deeds and agreements, and small items,		342 66	
Sidewalk assessment,		162 60	
Repairs on telegraph,		154 95	
Cochituate Water Board: —			
Refreshments,	$776 25		
Travelling expenses,	167 25		
		943 50	
Boston Water Board: —			
Travelling expenses,	$34 00		
Refreshments furnished members when visiting on line of works,	4 90		
		38 90	
		$255,134 08	
Per item No. 101 *of Treasurer's account,*	$255,128 08		
Add amount drawn by Auditor, but not paid,	6 00		
	$255,134 08		
To which add the amount paid by the Treasurer for interest on the *net* cost of the works, including the exchange on London, where part of the interest is payable, and the premium on the gold with which part of said interest was paid,		747,624 77	
			1,002,758 85

Per item No. 114 *of Treasurer's account.*

Water Works, West Roxbury and Brighton Districts.

Continuation of payments for pipes and other materials for extending the water service into West Roxbury and Brighton Districts.

Iron pipes and castings,		$85,568 46	
Laborers,		35,332 81	
Blasting trenches,		14,257 85	
Teaming and freight,		5,246 75	
Lead and lead pipe,		5,078 57	
Carried forward,		$145,484 44	$14,784,230 53

Brought forward,		$145,484 44	$14,784,230 53
Hydrants and gates,		3,791 91	
Pumps and pipes,		2,196 66	
Composition castings,		1,940 52	
Carpentry and lumber,		1,499 66	
Constructing Engine-house, Brighton district: —			
L. S. Davenport, contractor,	$1,275 00		
Extra work,	72 72		
		1,347 72	
Tools and hardware,		1,175 61	
Masons,		921 45	
Cement and lime,		556 60	
Sand and gravel,		367 17	
Stone,		328 00	
Car-fares, painting and small items,		318 67	
Bricks,		314 30	
Telegraph line, connecting reservoir and Engine-house, in Brighton district,		145 00	
Electric Indicator,		100 00	
Total for Water Works, West Roxbury and Brighton districts, as per item No. 102 *of Treasurer's account,*			160,487 71

West Boston and Cragie's Bridges.

Payments of salary of the Commissioner, and one-half of the cost for the care and maintenance of West Boston and Cragie's Bridges, the other half being paid by the City of Cambridge.

General. — Salary of F. W. Lincoln, Commissioner,		$500 00	
Cragie's Bridge.			
Salary of Superintendent,	$1,000 00		
Repairs,	657 87		
Gas,	283 82		
Fuel and supplies,	181 19		
Watering bridge roadway,	137 50		
		2,260 38	
West Boston.			
Salaries of Superintendent and Engineer,	$820 00		
Repairs,	2,804 55		
Gas,	640 55		
Fuel and supplies,	159 03		
Watering bridge roadway,	137 50		
Care of lamps,	92 46		
		4,654 09	
Total for West Boston and Cragie's Bridges, as per item No. 103 *of Treasurer's account,*			7,414 47
Carried forward,			$14,952,132 71

Brought forward,		$14,952,132 71

Widening Streets.

Payments of Street Commissioners' Department, land damages, and other claims on account of Widening and Extending Streets during the present financial year; including payments made this year on account of Widenings and Extensions made prior to the first day of May, 1876.

Land and other damages: —		
South street,	$42,679 00	
Portland street,	15,000 00	
Mill street,	12,500 00	
Beacon street,	9,461 40	
Terrace street,	6,754 40	
Parker Hill avenue,	4,170 41	
Cross street,	3,800 00	
East Sixth street,	3,675 00	
Lincoln street,	3,467 53	
Tremont place, Roxbury district,	3,431 25	
Ashland street,	2,512 50	
Clifton street,	2,490 86	
Central avenue,	1,500 00	
Savin Hill avenue,	1,352 50	
Blanchard street,	1,294 00	
School street, West Roxbury district,	1,237 25	
Elm street,	1,198 50	
Washington street,	1,129 50	
Fort avenue,	1,100 00	
Rockland avenue,	1,000 00	
Curtis street, East Boston,	823 91	
Avon street,	800 25	
Mount Everett street,	800 00	
Harrison avenue,	735 00	
Bowdoin street, Dorchester district,	700 00	
Heath street,	627 37	
Boston street,	615 00	
Pond street, West Roxbury district,	512 65	
Charles street, Dorchester district,	284 60	
Baxter street,	265 00	
Columbia street,	250 40	
Shawmut avenue,	240 25	
Lamartine street,	200 00	
Kingsbury,	160 00	
East Fourth and Emerson,	160 00	
Warren street,	135 55	
Dorchester street,	112 65	
Francis street,	75 00	
Walk Hill street,	70 00	
Adams street, Dorchester district,	65 00	
Total for Damages,	$127,386 73	
Carried forward,	$127,386 73	$14,952,132 71

Brought forward,		$127,386 73	$14,952,132 71
James Dennie, employed by the committee on laying out and widening streets, for appraising estates, etc.,		2,500 00	
Fence wall, Dearborn School-House,		999 00	
Constable serving notices,		812 08	
Grading Rockland avenue,		750 00	
J. Henry Jenkins, Clerk of Committee on Streets,		400 00	
Expenses of suit for betterments on Zeigler street,		194 86	
Annuities for land taken to widen streets,		187 46	
Tax title to estate on Hanover street,		115 57	
Extension of water-pipes, and small items,		98 29	
Carpenters' work on buildings,		96 02	
Auction expenses,		59 28	
Expenses of Committees on Widening Streets: —			
Of 1876 — May to Jan. — Refreshments,	$728 15		
Carriage-hire,	57 50		
Of 1877 — January to May — Refreshments,	191 81		
Carriage-hire,	20 00		
		997 46	
Street Commissioners.			
Salaries: — Commissioners,			
Isaac S. Burrell,	$3,500 00		
Joseph Smith,	3,500 00		
Newton Talbot,	3,500 00		
Clerk, J. Henry Jenkins,	2,000 00		
Advertising,	853 66		
Stationery,	184 15		
Printing,	180 00		
Carriage-hire,	138 30		
District Telegraph, messenger service,	22 60		
		13,878 71	
			148,475 46
Per item No. 104 *of Treasurer's account,*		$148,469 16	
Add amount drawn by Auditor, but not paid,		6 30	
		$148,475 46	
Carried forward,			$15,100,608 17

Brought forward,	$15,100,608 17
Widening Eliot Street.	
Balance of payments (land and other damages), for widening Eliot street, between Washington and Pleasant streets,	22,199 82
Per item No. 105 *of Treasurer's account.*	
Widening Shawmut Avenue.	
Continuation of payments (land and other damages), for widening Shawmut avenue on both sides between Lenox and Roxbury streets,	3,186 75
Per item No. 106 *of Treasurer's account.*	
Widening Washington and Essex Streets.	
Balance of payments for land taken to widen Washington and Essex streets at their junction, and Washington street between Avery and Boylston streets,	91,383 31
Per item No. 107 *of Treasurer's account.*	
Total on City Account for the year 1876–77,	$15,217,378 05

In this total of $15,217,378.05 are included the amount of the payment of the Temporary Loan of $981,663.91, borrowed in anticipation of the Taxes; $115,437.06, being the excess of the Mystic Water Works revenue over expenses paid to Sinking Fund Commissioners, and $11.73 refunded costs on Taxes. Deducting these items from the total, as given above, we have the *real* expenditures on account of the City of Boston for 1876–77, including the State Tax and License revenue paid the State, $14,120,265.35.

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1877.

CITY INCOME.

INCLUDING TAXES AND LOANS.

Statement in detail of the income, taxes and loans received on account of the City of Boston, during the financial year

1876-77,

Commencing with the first day of May, 1876, *and ending with the last day of April*, 1877.

Additional Land, Public Library.		
Rent of building,		$1,800 00
Per item No. 5 *of Collector's account.*		
Additional Supply of Water.		
Premium on loan,	$221,400 00	
Rents,	225 00	
Sale of stone,	124 80	
		221,749 80
Per item No. 135 *of Treasurer's account*,	$221,400 00	
Per item No. 102 *of Collector's account in part* (*see Water Works*),	349 80	
	$221,749 80	
Appleton Street.		
On account of betterments,	$963 20	
Interest,	140 23	
Per item No. 2 *of Collector's account*,		1,103 43
Armories.		
Received from the State, in reimbursement in part of the amount paid for rent of armories for volunteer militia companies,		11,233 55
Per item No. 6 *of Collector's account.*		
Atlantic Avenue.		
Interest on bonds,		12,255 48
Per item No. 1 *of Collector's account.*		
Carried forward,		$248,142 26

Brought forward,		$248,142 26
Avon Place.		
On account of betterments,	$12,635 75	
Interest,	429 61	
		13,065 36
Per item No. 4 of Collector's account.		
Bank Tax.		
Received for expenses of collecting bank tax,		6,202 55
Per item No. 26 of Collector's account.		
Beach Street.		
On account of betterments,		16,800 00
Per item No. 7 of Collector's account.		
Board of Health.		
From individuals — reimbursement of expenditures by the city for abating nuisances on their premises,	$957 29	
Licenses to collect grease, etc.,	165 00	
		1,122 29
Per item No. 10 of Collector's account.		
Bonds and Mortgages.		
Received as follows, being the first cash payment on bonds taken for sales of land made during the year, and for instalments, with interest, on bonds and mortgages which were on hand on the first of May, 1876, and on which payments have been received in 1876–77.		
On account of — Neck lands,	$49,230 20	
Albany street,	11,069 92	
South Boston,	2,062 42	
Dorchester district,	485 15	
		62,847 69
Per item No. 11 of Collector's account.		
Bridges.		
Rent of buildings,	$1,201 75	
South Boston Gas-Light Company, cost of repairs of Federal-street Bridge after explosion,	1,000 00	
Sale of old materials,	664 95	
		2,866 70
Per item No. 12 of Collector's account.		
Burnt District.		
On account of betterments, with interest, assessed for widening on the following-named streets: —		
Arch street,	$48,710 52	
Congress street,	38,340 96	
Franklin street,	23,425 99	
Hawley street,	15,686 64	
Milk street,	15,113 51	
Federal street,	15,008 82	
Carried forward,	$156,286 44	$351,046 85

Brought forward,	$156,286 44	$351,046 85
Broad street,	11,638 52	
Oliver street,	10,756 67	
Post-Office square,	9,366 66	
Devonshire street,	9,357 40	
Lindall street,	7,214 99	
Washington street,	6,443 44	
Pearl street,	6,307 17	
Summer street,	2,826 94	
Otis street,	1,830 00	
Purchase street,	1,036 62	
Quincy place,	792 39	
High street,	669 32	
	$224,526 56	
Instalments, with interest, on bonds,	141,756 57	
Sale of building corner State and Congress streets,	3,600 00	
		369,883 13

Per item No. 8 *of Collector's account.*

Cedar Grove Cemetery.

Received from Board of Commissioners, sale and care of lots,		11,988 68

Per item No. 23 *of Collector's account.*

Cedar Grove Cemetery Trust Fund.

Receipts for the perpetual care of lots,		400 00

Per item No. 24 *of Collector's account.*

Church Street District.

Instalments, with interest, on bonds,		5,145 19

Per item No. 19 *of Collector's account.*

City Hospital.

From Superintendent for board and care of patients,	$5,160 07	
Sale of old materials,	35 71	
		5,195 78

Per item No. 22 *of Collector's account.*

City of Charlestown.

On account of betterments, with interest, School street,	$2,500 61	
Interest on bonds,	957 59	
Taxes,	4 00	
		3,462 20

Per item No. 20 *of Collector's account.*

Columbus Avenue Extension.

On account of betterments with interest,		1,951 99

Per item No. 15 *of Collector's account.*

Carried forward,	$749,073 82

Brought forward,		$749,073 82
Deeds.		
For deeds of real estate sold for unpaid assessments,		4,062 00
Per item No. 30 *of Collector's account.*		
Devonshire-Street Extension.		
On account of betterments, with interest,		9,245 33
Per item No. 28 *of Collector's account.*		
Eastern Avenue and Bridge.		
For damage,		10 00
Per item No. 32 *of Collector's account.*		
East Boston Ferries.		
Tolls,	$172,963 00	
Sale old ferry-boat "John Adams,"	3,069 00	
		176,032 00
Per item No. 31 *of Collector's account.*		
Evergreen Cemetery.		
From sale of lots and graves,	$930 00	
Care of lots,	322 00	
		1,252 00
Per item No. 35 *of Collector's account.*		
Fees.		
From the City Clerk for collections by him, viz.: —		
Recording mortgages of personal property, mechanics' liens, and certificates of joint stock companies,	$3,701 69	
Licenses for sale of second-hand articles,	978 00	
Licenses for billiard saloons,	335 00	
" " auctioneers,	202 00	
" " pawnbrokers,	174 00	
" " intelligence offices,	153 00	
Sale of old ballots,	8 37	
Record of goods found,	75	
	$5,552 81	
From City Registrar, for certificates of marriage intentions issued by him during the year,	1,679 00	
		7,231 81
Per item No. 14 *of Collector's account,*	$5,552 81	
Per item No. 13 *of Collector's account,*	1,679 00	
	$7,231 81	
Fire-Alarm Telegraph.		
From sale of old material,		18 50
Per item No. 39 *of Collector's account.*		
Carried forward,		$946,925 46

Brought forward,			$946,925 46
Fire Department.			
From sale of apparatus,		$1,452 25	
" " manure,		675 00	
" " horses,		274 40	
" " old materials,		97 01	
Rents of tenements in houses,		862 62	
Use of engines,		626 25	
Use of hose,		18 50	
			4,006 03
Per item No. 38 *of Collector's account.*			
Fort Hill Improvement.			
Instalments with interest, on bonds,		$6,406 31	
Betterments,		900 00	
			7,306 31
Per item No. 36 *of Collector's account.*			
Fort Hill Wharf.			
Rent,			1,800 00
Per item No. 40 *of Collector's account.*			
Harrison Avenue Extension.			
Betterments with interest,			1,246 80
Per item No. 42 *of Collector's account.*			
Hay Scales.			
Weighing fees: — North,		$599 51	
Roxbury district,		46 34	
East Boston,		61 51	
West Roxbury district,		34 59	
South,		18 16	
Roslindale,		16 01	
			776 12
Per item No. 43 *of Collector's account.*			
Health Department.			
Sale of house offal: —			
City proper,	$20,827 13		
Roxbury district,	5,258 65		
Charlestown district,	4,169 75		
		$30,255 53	
Sale of ashes,		15,379 87	
Filling,		1,698 10	
Sale of street dirt,		1,640 79	
Manure,		985 25	
Old materials,.		625 36	
Conveying prisoners from station-houses to city prison,		2,375 25	
Removing ashes made by steam-engine fires,		2,081 74	
Entering sewer, Cove place,		50 00	
Carried forward,		$55,091 89	$962,060 72

Brought forward,	$55,091 89	$962,060 72
Labor,	29 44	
Cleaning cesspool,	15 00	
		55,136 33
Per item No. 46 of Collector's account.		
Incidental Expenses.		
Income of Babcock Music Fund,	$152 57	
Income of Foss Flag Fund,	133 72	
Income of Foss Seventeenth of June Fund,	133 71	
Expense of writing brief, Kelso *vs.* City,	13 50	
Deeds, sales of estates,	6 00	
Conscience-money,	5 00	
		444 50
Per item No. 47 of Collector's account.		
Interest.		
Received as follows: —		
On delinquent taxes,	$114,057 64	
Bank deposits,	84,058 26	
Sewer assessments,	345 47	
Paving assessments,	265 32	
Accrued on bonds sold,	123 47	
		198,850 16
Per item No. 133 of Treasurer's account,	$84,058 26	
Per item No. 134 of Treasurer's account,	123 47	
Per item No. 48 of Collector's account,	114,668 43	
	$198,850 16	
Lamps.		
Damages to lamps,	$118 67	
Sale of old lanterns and lamps,	8 00	
Sale of manure,	7 50	
		134 17
Per item No. 51 of Collector's account.		
Liquor Licenses.		
For licenses issued,	$171,987 50	
Fees for recording,	1,336 00	
		173,323 50
Per item No. 52 of Collector's account.		
Mercantile Wharf Market.		
Rents,	$1,065 00	
Bonus for selection of stands,	80 00	
		1,145 00
Per item No. 59 of Collector's account.		
Carried forward,		$1,391,094 38

Brought forward,		$1,391,094 38
Mount Hope Cemetery.		
Received from Trustees, viz. : —		
Sales of lots,	$7,379 70	
Digging graves,	3,262 50	
For graves in Cypress Vale and Maple Grove,	1,144 00	
Sundries — care of lots, foundations to head-stones, plants, wood, hay, etc.,	3,270 78	
Income on trust funds,	70 00	
		15,126 98
Per item No. 56 *of Collector's account.*		
Mount Hope Cemetery Trust Fund.		
Receipts for the perpetual care of lots,		775 00
Per item No. 57 *of Collector's account.*		
Mystic Water Works.		
Water-rates, Charlestown district,	$115,376 75	
" from East Boston,	66,934 60	
" " Somerville,	51,402 48	
" " Chelsea,	49,532 87	
" " Everett,	6,576 41	
From Chelsea, interest on cost of pipe extension,	2,330 42	
Fines,	473 50	
Work on service pipes,	250 71	
Fees,	237 75	
		293,115 49
Per item No. 58 *of Collector's account.*		
Northampton Street District.		
Betterments with interest,	$2,183 46	
Rents,	1,732 72	
Instalments on bonds, with interest,	577 19	
		4,493 37
Per item No. 61 *of Collector's account.*		
Oliver Street.		
Betterments, with interest,		22,605 66
Per item No. 62 *of Collector's account.*		
Overseers of the Poor.		
From the Overseers of the Poor, for collections by them from other cities and towns for support of poor belonging to such cities and towns,	$17,725 17	
Commonwealth of Mass., for relief of sick State paupers,	8,736 20	
Commonwealth of Mass., for burials,	5,583 00	
" " for Charlestown small-pox bills,	62 50	
Carried forward,	$32,106 87	$1,727,210 88

Brought forward,	$32,106 87	$1,727,210 88
Occupants of the Charity building,	685 54	
Sundry burials,	135 60	
		32,928 01

Per item No. 63 *of Collector's account.*

Paving, etc.

From assessments on abuttors, for cost of laying sidewalks in front of their premises, including materials for the same,	$35,988 51	
Grading Cary street,	2,000 00	
Water Works, for repairs of streets,	544 50	
Boston Gas-Light Company, repairs of streets,	162 50	
Roxbury Gas-Light Company, repairs of streets,	32 00	
Sale of manure,	245 16	
		38,972 67

Per item No. 68 *of Collector's account.*

Peddlers' Licenses.

For licenses issued by the State,		952 00

Per item No. 69 *of Collector's account.*

Phillips Street Fund.

Income from trust funds,		1,360 00

Per item No. 136 *of Treasurer's account.*

Police.

Received for services of police officers stationed at places of public amusement, and at other places, at the request of individuals desiring the services of officers, which amount is paid back to said officers,		$3,894 47	
Licenses — trucks and wagons,	$3,146 00		
Carriages,	725 00		
		3,871 00	
Services of officers for the license commission,		70 00	
Sale of horses,		100 00	
Sale of unclaimed goods,		8 64	
Use of horses transporting liquors,		66 16	
			8,010 27

Per item No. 71 *of Collector's account.*

Police Charitable Fund.

Receipts from clerks of Municipal Courts,		8,008 60

Per item No. 73 *of Collector's account.*

Police Station House, West Roxbury District.

Instalment on bond, with interest,		739 69

Per item No. 66 *of Collector's account.*

Carried forward,	$1,818,182 12

Brought forward,			$1,818,182 12
Printing, etc.			
Sale of public documents,			139 91
Per item No. 76 *of Collector's account.*			
Public Buildings.			
Instalment on bond, with interest, estate on Northampton street,		$2,245 23	
Rents, Eastern-ave. wharf,	$3,000 00		
Ward-rooms,	515 00		
Faneuil Hall,	221 84		
Curtis Hall,	155 00		
Westerly Hall,	33 00		
		3,924 84	
			6,170 07
Per item No. 67 *of Collector's account.*			
Public Institutions.			
Received from the Directors for Public Institutions: —			
House of Correction.			
For labor of inmates,	$24,650 03		
Gas supplied to Lunatic Hospital,	600 51		
Sales of rags, junk and pork,	1,109 83		
		$26,360 37	
Per item No. 45 *of Collector's account.*			
House of Industry.			
Sales of farm products,	$2,879 55		
From State, towns and individuals, for support of poor,	3,817 48		
Sales of pork, hogs and beef,	734 73		
Discharging cargoes of coal,	422 45		
Sales of rags, grease, bones, and junk,	984 80		
Sales of shoes,	891 00		
Clothing,	583 51		
Labor of prisoners,	576 46		
Board and supplies, Quarantine Department,	522 43		
Rent of land at Winthrop,	100 00		
		11,512 41	
Per item No. 44 *of Collector's account.*			
Lunatic Hospital.			
Individuals, for board of patients at this institution,	$7,305 12		
Carried forward,	$7,305 12	$37,872 78	$1,824,492 10

Brought forward,	$7,305 12	$37,872 78	$1,824,492 10
Services of physician at House of Correction,	300 00		
		7,605 12	
Per item No. 53 of Collector's account.			
PAUPER EXPENSES.			
From individuals and towns, in reimbursement of expenses paid by the city for the support of their relatives or citizens in State Institutions,		1,697 37	
Per item No. 70 of Collector's account.			
Steamboat "J. Putnam Bradlee."			
For rent of dock,		2,000 00	
Per item No. 87 of Collector's account.			
Total amount of income from Public Institutions, under the control of the Board of Directors,			49,175 27
Public Lands.			
Extending time to build,		$728 63	
Rents: Wharf, Albany street,	$4,312 50		
Wharf, Swett street,	1,500 00		
House and land, Albany street,	456 70		
House and land, Highland street,	250 00		
House and land, South Boston,	187 50		
House and land, Richmond street, Charlestown,	108 75		
House and land, Canal street, Charlestown,	62 50		
House and land, Albany street,	37 50		
		6,925 45	
			7,654 08
Per item No. 72 of Collector's account.			
Public Library.			
Interest on trust funds,		$6,300 00	
Fines,		2,671 92	
Donation from J. Ingersoll Bowditch,		500 00	
Sale of catalogues,		420 20	
			9,892 12
Per item No. 74 of Collector's account.			
Carried forward,			$1,891,213 57

Brought forward,			$1,891,213 57

Public Library Trust Fund.

From Dorchester and Milton Social Library, for use of Dorchester district branch,			335 13
Per item No. 75 *of Collector's account.*			

Quarantine Department.

For the regular quarantine fees of Port Physician, boarding and inspecting vessels from foreign ports,			2,753 80
Per item No. 77 *of Collector's account.*			

Real Estate Advertising.

From parties redeeming estates sold for non-payment of taxes, being the cost of advertising each estate,			13,966 37
Per item No. 78 *of Collector's account.*			

Rents.

The amounts received for Rents during the year have been as follows: —

MARKET HOUSES.			
Faneuil Hall: — Stalls,	$53,361 00		
Cellars, etc.,	27,681 00		
Outside stands,	2,775 00		
Weighing fees at public scales,	317 00		
	$84,134 00		
Faneuil Hall Building: — Stalls and cellars under Faneuil Hall,	22,764 00		
Total for Market Houses,		$106,898 00	
Old State House,		17,250 00	
Quincy Hall,		6,000 00	
Stable, Charlestown district,		200 00	
House, Washington place,		120 00	
Old Hook and Ladder House, No. 4 Eustis street,		216 66	
			130,684 66
Per item No. 79 *of Collector's account.*			

Schools and School-Houses.

SCHOOL-HOUSES, PUBLIC BUILDINGS.			
Instalments, with interest, on bonds, — sales of estates: —			
Cooper street,	$26,000 00		
Fort Hill square,	21,353 26		
Bennet avenue,	195 00		
		$47,548 26	
Per item No. 85 *of Collector's account.*			
Carried forward,		$47,548 26	$2,038,953 53

Brought forward,		$47,548 26	$2,038,953 53
School Instructors.			
From dog licenses,	$15,859 00		
Non-resident scholars,	3,998 21		
Instruction of deaf-mutes,	634 64		
Income on Smith Fund,	436 70		
Income on Stoughton School Trust Fund,	219 27		
Refunding over-payments,	73 75		
		21,221 57	
Per item No. 86 *of Collector's account.*			
School Expenses, School Committee.			
Sale of books and material,		777 46	
Per item No. 91 *of Collector's account.*			
Total receipts on account of Schools and School-houses,			69,547 29
Sealers of Weights and Measures.			
Fees for sealing,			824 33
Per item No. 88 *of Collector's account.*			
Sewers.			
From assessments on sundry persons for their proportion of the cost of sewers built by the city,		$108,221 18	
Boston and Providence R. R. corporation, for changing the channel of Stony Brook at Forest Hills station,		6,000 00	
From the Superintendent, for collections made by him from sundry persons for the right to enter their drains into common sewers already existing.		597 15	
From railroads and others, for repairs,		366 15	
Abating nuisances for Board of Health,		709 28	
Building culvert,		150 00	
			116,043 76
Per item No. 92 *of Collector's account.*			
Shawmut Avenue Extension.			
Betterments, with interest,			6,294 76
Per item No. 80 *of Collector's account.*			
Small-pox Hospital.			
From Commonwealth in reimbursement of expenses in support of persons chargeable to State,		$901 20	
Carried forward,		$901 20	$2,231,663 67

Brought forward,		$901 20	$2,231,663 67
Rent of building and land, Swett st.,		350 00	
			1,251 20

Per item No. 90 *of Collector's account.*

Soldiers' Relief.

From the State, in reimbursement in part of the amount the city has advanced, in conformity to the laws of the Commonwealth, to volunteers and the families or other dependents on volunteers in the army and navy, 81,900 00

Per item No. 89 *of Collector's account.*

South Market Street Extension.

Betterments, with interest, 24,706 00

Per item No. 82 *of Collector's account.*

State Bank Tax.

Tax of 1876, collected by City and paid to State of Massachusetts, 614,047 35

Per item No. 26 *of Collector's account.*

Suffolk Street District.

Received on account of estates sold, instalments, with interest, on bonds,		$113,842 10	
Rents, estate No. 154 Shawmut avenue,	$450 00		
4 Albion,	264 00		
Cor. Dover and Shawmut avenue,	105 00		
10 Indiana place,	120 00		
		939 00	
Return premium on fire insurance policies,		138 31	
			114,919 41

Per item No. 84 *of Collector's account.*

Swett Street.

Instalments, with interest, on bonds given to be paid upon the city building the street,	$8,758 95	
Betterments, with interest,	3,097 11	
Sale of land,	832 50	
" building,	815 00	
		13,503 56

Per item No. 83 *of Collector's account.*

Taxes.

Collections made in 1876–77: —		
Taxes of 1876,	$8,379,746 13	
Taxes of 1875 and prior,	1,066,447 64	
From Commonwealth, for city's proportion of tax on corporations and banks out of the city,	306,022 32	
Bank tax, 1876,	211,864 78	
		9,964,080 87

Per item No. 94 *of Collector's account.*

Carried forward,	$13,046,072 06

Brought forward,			$13,046,072 06
Tax and other Fees.			
Fees on overdue taxes and assessments,			37,711 57
Per item No. 93 *of Collector's account.*			
Temporary Loan.			
Received for temporary loan, as authorized by order of City Council of July 1, 1876, which amount was borrowed and made payable during the financial year of 1876–77,			981,663 91
Per item No. 137 *of Treasurer's account.*			
Town of Brighton.			
On account of betterments, with interest: —			
Market street,		$6,801 27	
Lincoln street,		410 85	
Union street,		333 34	
Cambridge street,		136 87	
Winship street,		33 34	
			7,715 67
Per item No. 95 *of Collector's account.*			
Washington Street Extension.			
Betterments, with interest,			89,088 47
Per item No. 99 *of Collector's account.*			
Water Works (Cochituate).			
Collections by the City Collector, and amounts paid into the treasury by the Cochituate and Boston Water Boards.			
Collections by Collector: — Water-rates due —			
For the year 1877,	$718,489 49		
1876, and previous year,	310,619 90		
		$1,029,109 39	
Shutting off and letting on water, for non-payment of rates: —			
Dues of 1877,	$2,658 00		
Dues of 1876, and previous years,	104 00		
		2,762 00	
Fees on overdue rates,		2,095 25	
Instalments on bond, with interest,		629 18	
Collections by the Cochituate and Boston Water Boards: —			
From Fire Department, for care of hydrants,	$44,484 00		
Fire pipe for supplying stand-pipes in buildings, and laying same, and service pipe for new water-takers, extending, repairing, etc.,	9,603 90		
Sale of old materials,	3,945 02		
Carried forward,	$58,032 92	$1,034,595 82	$14,162,251 68

Brought forward,	$58,032 92	$1,034,595 82	$14,162,251 68
Shutting off and letting on water, for repairs,	2,420 25		
Rent of house 7 Waverley place,	679 62		
Rent of part of Eastern-avenue wharf,	300 00		
Rent of pasture at lake, and sale of wood,	235 00		
Sales of grass, etc.,	153 40		
Fines for wasting water,	36 00		
		61,857 19	
			1,096,453 01
Per item No. 25 *of Collector's account,*		$629 18	
Per item No. 102 *of Collector's account, in part (See Additional Supply of Water),*		1,095,823 83	
		$1,096,453 01	

Water Works (Cochituate) Loan.

Received during the year, for loans authorized by the City Council,		2,017,000 00
Per item No. 138 *of Treasurer's account,*	$17,000 00	
Per item No. 139 *of Treasurer's account,*	2,000,000 00	
	$2,017,000 00	

West Boston and Cragie's Bridges.

Received from Commissioners — rents,	$85 00	
From sales of old materials,	4 00	
Per item No. 101 *of Collector's account,*		89 00

Widening Streets.

Received under the betterment law, on account of widening and extending: —		
Auburn street,	$681 45	
Bedford street,	583 76	
Cambridge street, Brighton district,	949 93	
Charles street, Dorchester district,	284 60	
Cliff street,	180 96	
Cottage street,	2,432 37	
Emerson street,	47 29	
Carried forward,	$5,160 36	$17,275,793 69

Brought forward,	$5,160 36	$17,275,793 69
Eustis street,	530 98	
Foster street, Brighton district,	166 24	
Lincoln street, " "	218 11	
Magazine street,	839 00	
Pleasant street, Charlestown district,	179 13	
Pynchon street,	469 27	
	$7,563 09	
Instalments on bonds, with interest,	1,700 32	
Rent of estate corner of Washington and Water streets,	1,600 00	
Rent of estate on Battery street,	65 00	
Sale of building, Bowdoin street, Dorchester district,	973 50	
		11,901 91
Per items Nos. 3, 9, 16, 17, 18, 21, 33, 34, 37, 54, 55, 60, 64, 65 *and* 100 *of Collector's account.*		
Widening and Grading Dudley and other Streets.		
On account of betterments and interest,		6,138 66
Per item No. 29 *of Collector's account.*		
Widening Hanover Street, No. 2.		
Instalments on bonds, with interest,	$6,093 76	
Betterments,	1,120 00	
		7,213 76
Per item No. 41 *of Collector's account.*		
Widening Kneeland Street.		
Betterments, with interest,		10,329 09
Per item No. 49 *of Collector's account.*		
Widening Kingston Street.		
Betterments,		1,000 00
Per item No. 50 *of Collector's account.*		
Widening Shawmut Avenue.		
Betterments, with interest,		5,213 94
Per item No. 81 *of Collector's account.*		
Widening Tremont Street.		
Instalments on bonds, with interest,		6,840 39
Per item No. 96 *of Collector's account.*		
Widening Warren Street.		
Betterments, with interest,		5,117 97
Per item No. 98 *of Collector's account.*		
Widening Washington and Essex Streets.		
Betterments, with interest,		8,351 03
Per item No. 97 *of Collector's account.*		
Total income on City Account for the year 1876–77,		$17,337,900 44

This amount of $17,337,900.44, as given on preceding page, 160, was received in the city treasury, as follows: —

From City Collector,		$14,032,294 80
" Water Loans: —		
Additional supply of water,	$2,000,000 00	
Premium on bonds sold of do.,	221,400 00	
Extension in West Roxbury and Brighton Districts,	17,000 00	
		2,238,400 00
" Temporary Loan,		981,663 91
" Interest on bank deposits and accrued on stock sold ($123.47),		84,181 73
Interest on Phillips Street Trust Fund Bonds,		1,360 00
		$17,337,900 44

The following payments were made from the income and taxes hereinbefore set forth in detail and not accounted for under the head of expenditures, viz.: —

To Board of Commissioners on Sinking Funds — revenue received from betterments and sales of public lands,	$888,832 09	
Cochituate Water Works, Sinking Fund — excess of revenue over expenses and interest,	26,480 18	
		$915,312 27
To Commonwealth of Massachusetts — Bank Tax, collected for the State,	$615,231 36	
Corporation Tax,	4,247 84	
		619,479 20
To Mystic Water Works, for water furnished East Boston,		66,934 60
To cities of Chelsea and Somerville, and town of Everett, under contracts with Mystic Water Works,		21,688 17
To amount of refunded taxes, betterment, sewer and sidewalk assessments, interest and cost on same,		13,175 22
To Treasurer of Police Charitable Fund — Witness fees earned by officers in Municipal and Municipal District Courts,		8,000 00
To Trustees of Mount Hope Cemetery — For investment of trust money in City of Boston Bond,		1,000 00
Carried forward,		$1,645,589 46

Brought forward,	$1,645,589 46
To Phillips Street Fund — Income to Auditor of Accounts, by him paid to W. W. Story for a model of statue of Josiah Quincy, authorized to be erected by the Mayor and Board of Aldermen, the cost of the same to be defrayed from the income of said fund,	500 00
	$1,646,089 46

The temporary loan borrowed and paid, amounting to $981,633.91, is included under both heads of "Expenditures" and "Income and Taxes."

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1877.

COUNTY EXPENDITURES.

Statement in detail of expenditures on account of the County of Suffolk, during the financial year

1876-77.

Commencing with the first day of May, 1876, *and ending with the last day of April*, 1877.

[The County of Suffolk comprises the cities of Boston and Chelsea, the towns of Revere and Winthrop. The City of Boston pays all the County expenses, owns all the County buildings, and receives all the County income.]

Payments *drawn for by the Mayor in the usual form, and paid through the Auditor's Office.*

Jail.			
Salaries: John M. Clark, jailer,	$1,000 00		
Rufus R. Cook, Chaplain,	1,000 00		
Turnkey, watchmen and matron,	8,264 00		
		$10,264 00	
Subsistence supplies,		9,349 90	
Fuel,		1,965 00	
Repairs,		1,635 74	
Feed for and shoeing horses, and repairs of vehicles and harnesses,		752 57	
Gas,		636 19	
Bedding and clothing,		590 99	
Water-rates and ice,		494 23	
Furniture and furnishing,		488 81	
Medicines,		121 57	
Printing and stationery,		88 40	
Total Jail expenses,			$26,387 40
Salaries.			
Sheriff. — John M. Clark,		$2,500 00	
Supreme Judicial Court. — Henry A. Clapp, Assistant Clerk.—*Fixed by State, paid by County*,		2,500 00	
Carried forward,		$5,000 00	$26,387 40

Brought forward,		$5,000 00	$26,387 40
William Easterbrook, Messenger,		1,100 00	
Samuel Canning, Assistant Messenger,		400 00	
Superior Court, Civil Session.—Edwin A. Wadleigh, Assistant Clerk.— *Fixed by State, paid by County,*		2,500 00	
J. M. W. Yerrington, Stenographic reporter,		2,000 00	
Superior and Municipal Courts, Criminal sessions: — E. A. Macdonald, Treasurer's clerk, employed in paying witnesses' and officers' fees,		2,400 00	
Municipal Court, Criminal session: —			
Constables: —			
John R. Barry,	$1,800 00		
Samuel Brackett,	1,800 00		
Wm. E. Easterbrook,	1,800 00		
Augustus Grant,	1,800 00		
Fred P. Ingalls,	1,800 00		
Aaron F. Nettleton,	1,800 00		
		10,800 00	
Municipal Court, Civil session: — O. G. Sleeper, Assistant Clerk. *Fixed by State, paid by County,*		1,800 00	
Constables: —			
W. W. Blake,	$1,200 00		
Thomas Hall,	1,200 00		
		2,400 00	
			28,400 00
Court House.			
Janitor, Wm. Easterbrook,		$3,000 00	
Repairs,		2,007 41	
Fuel,		1,889 95	
Furniture and furnishing,		1,279 91	
Water-rates and ice,		1,118 46	
Gas,		498 26	
Watering Court square and supplies,		343 28	
			10,137 27
Room for Hearing Jury-waived Cases, Court street.		39	
Rent and gas,		$2,602 57	
Furniture,		57 20	
			2,659 77
Probate and Registry of Deeds Building.			
Janitor and messenger, Wm. A. Fort,		$1,300 00	
Rent of a portion of the Massachusetts Historical Society's Building,		9,000 00	
Carried forward,		$10,300 00	$67,584 44

Brought forward,		$10,300 00	$67,584 44
Repairs,		509 01	
Gas,		494 70	
Furniture snd furnishing,		439 75	
Fuel,		358 88	
Washing and supplies,		168 78	
Water-rates and ice,		153 25	
			12,424 37
MUNICIPAL COURT, SOUTHERN DISTRICT.			
Constables: —			
Joseph Hubbard,	$1,500 00		
A. F. Anderson,	1,500 00		
		$3,000 00	
Janitor, Wm. N. Felton,		600 00	
Repairs,		650 87	
Conveying prisoners,		562 00	
Printing,		263 32	
Fuel,		183 50	
Stationery,		152 53	
Furnishing and supplies,		113 53	
Gas,		41 04	
			5,566 79
MUNICIPAL COURT, DORCHESTER DISTRICT.			
Constable, M. Merrick, Jr.,		$1,020 00	
Janitor, E. Davenport,		577 00	
Care of heating apparatus,		163 60	
Repairs,		150 99	
Fuel,		115 00	
Gas and furniture,		35 66	
Printing and stationery,		35 53	
Water-rates and ice,		32 00	
			2,129 78
MUNICIPAL COURT, CHARLESTOWN DISTRICT.			
Constables: —			
Chas. Burcham,	$1,200 00		
S. P. Kelley,	1,200 00		
		$2,400 00	
Janitor, Jas. Miskelly,		612 50	
Conveying prisoners,		329 75	
Printing and stationery,		152 93	
Gas and furniture,		51 23	
Repairs,		42 43	
Water-rates and supplies,		32 60	
			3,621 44
MUNICIPAL COURT, SOUTH BOSTON.			
Constables: —			
John Rogers,	$1,300 00		
E. D. Foss,	1,300 00		
		$2,600 00	
Janitor, M. G. Worth,		600 00	
Carried forward,		$3,200 00	$91,326 82

Brought forward,	$3,200 00	$91,826 82
Printing,	253 16	
Fuel and supplies,	189 14	
Stationery,	101 11	
Repairs,	68 72	
Furniture,	62 00	
Water-rates and ice,	56 00	
Gas,	47 40	
		3,977 53
MUNICIPAL COURT, EAST BOSTON.		
Constables: M. P. Brown, $1,020 00		
Chas. S. Tasker, 1,020 00		
	$2,040 00	
Janitor, Wm. Gradon,	600 00	
Printing,	176 04	
Fuel,	134 80	
Repairs,	65 61	
Stationery,	36 09	
Watering street,	35 00	
Water-rates and ice,	29 50	
Gas,	22 30	
Small supplies,	10 70	
		3,150 04
MUNICIPAL COURT, WEST ROXBURY DISTRICT.		
Constable, Charles P. Johnson,	$1,020 00	
Janitor, Lorenzo Smith,	480 00	
Fuel and supplies,	159 39	
Conveying prisoners,	102 00	
Care of heating apparatus,	80 00	
Printing and stationery,	27 16	
		1,868 55
MUNICIPAL COURT, BRIGHTON DISTRICT.		
Constable, Henry P. Kennedy,	$1,200 00	
Janitor, D. O. Wilde,	480 00	
Conveying prisoners,	193 50	
Repairs,	176 02	
Fuel,	98 25	
Printing,	75 61	
Gas,	62 50	
Stationery,	55 50	
Small supplies,	39 63	
		2,381 01
OFFICE EXPENSES.		
Probate office, clerical services,	$1,154 00	
Printing,	898 30	
Stationery,	280 63	
Binding,	181 50	
		2,514 43
Registry of Deeds, stationery,	$1,160 11	
Binding,	406 50	
		1,566 61
Superior Court, criminal session, printing,		1,103 76
Carried forward,		$107,888 75

Brought forward,				$107,888 75
Superior Court, civil session, printing,			$1,025 77	
Stationery,			537 92	
				1,563 69
INDEXES FOR THE REGISTRY OF DEEDS.				
Arranging indexes for Registry of Deeds in compliance with orders of the Board of Aldermen :—				
Grantor and grantees of 1875 and indexes of plans and tax sales,			$2,800 00	
Title-pages,			129 00	
				2,929 00
INDEXES FOR THE REGISTRY OF PROBATE.				
Classifying, under orders of the Board of Aldermen, the papers from 1638 to 1870 : —				
Clerical services,				438 76
COMMITTING OFFICERS.				
Fees and expenses of committing officers for hearing and determining commitments on applications made in this County for admission to State Industrial School at Lancaster, Reform School at Westboro', and Lunatic Hospitals : —				
Isaac Ames, Judge of Probate in cases of juvenile offenders from 1861 to 1865,	$2,326 38			
Insanity cases,	696 00			
		$3,022 38		
Justices : —				
Edward J. Jones,		1,522 35		
J. D. Fallon,		1,214 60		
Peter S. Wheelock,		559 60		
George Washington Warren,		456 75		
Henry Baldwin,		40 55		
			$6,816 23	
Deputy Sheriffs and officers : —				
Wm. D. Martin,		$2,543 42		
H. A. Campbell,		634 20		
N. G. Lynch,		38 80		
Chas. Burcham,		6 30		
Ephraim W. Freeman,		3 99		
M. P. Berry,		3 85		
Chas. S. Woffindale,		2 00		
			3,232 56	
				10,048 79
Constructing brick stable, jail-yard : —				
Contractors, Donahue Bros.,		$6,700 00		
Extra work,		239 00		
			$6,939 00	
Carried forward,			$6,939 00	$122,868 99

Brought forward,	$6,939 00	$122,868 99
Charles Toppan, superintending construction,	265 00	
Printing and advertising,	46 36	
		7,250 36
Rent of three offices for the Commonwealth's Attorney for the County of Suffolk, and his two Assistants,		1,200 00
Annual payment to the Social Law Library for 1876, as required by the Stat. of 1859, chap. 172,		1,000 00
Moving buildings, jail-yard,		260 00
County Treasurer, printing,		39 16
Superintendent of Printing, printing,		19 98
Sheriff, printing,		15 59
Oak covers for meridian posts,		7 00
Expenses of Committee: —		
On Inspection of Prisons of 1876:		
Refreshments,	$10 50	
Carriage-hire,	10 00	
		20 50
Total payments on Mayor's drafts,		$132,681 58

Per item No. 140 *of Treasurer's account.*

Payments *made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the judges of the several Courts, etc., and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the city authorities.*

SUPERIOR COURT — *Criminal Session.*		
Witnesses' fees,	$34,780 31	
Jurors' fees,	27,086 72	
Six officers in attendance, as follows: —		
Thomas M. Smith,	2,695 51	
David Patterson,	2,728 54	
John Robie,	2,722 54	
William G. Tyler,	2,853 76	
George Booth,	2,865 76	
George B. Munroe,	2,716 59	
Other constables for serving precepts, etc.,	716 76	
Clerk, John P. Manning, for assistance in Clerk's office,	14,167 47	
Deputy Sheriffs' fees,	2,700 74	
Expenses of the Chelsea Police Court — including fees of the Justice and fees of the City Marshall and Chelsea Police officers, witnesses, etc.,	1,990 94	
Luther Hutchins, messenger,	723 00	
Stationery,	1,423 41	
Refreshments for jurors,	646 00	
Carried forward,	$100,818 05	$132,681 58

Brought forward,	$100,818 05	$132,681 58
Medical and other experts, as follows: —		
G. A. Sawyer, penmanship,	200 00	
Norton Folsom, medical,	75 00	
Joshua B. Treadwell, medical,	75 00	
Travelling and other expenses: —		
Expenses incurred by Albion P. Dearborn and Jas. R. Wood in the case of E. D. Winslow and allowed by the District Attorney,	2,622 48	
Expenses of M. O. Adams in the case of Costello,	50 00	
Expenses of W. W. Currier, in the cases of two forgers, John H. Trust and Saml. M. Reynolds, including fare to Buffalo, N. Y., and return,	119 14	
Expenses of other officers in the arrest of criminals, and in Liquor seizure cases, etc.,	830 97	
Rent of room at No. 61 Court street, hired of J. G. Shillaber,	355 00	
Officers' fees,	61 30	
Transportation of prisoners, etc.,	62 40	
J. M. W. Yerrinton, Stenographer,	185 50	
		$105,454 84
Per item No. 141 *of Treasurer's account.*		
SUPERIOR COURT — *Civil Session.*		
Jurors' fees,	$39,600 73	
Deputy Sheriffs and officers in attendance: —		
William D. Martin, Deputy Sheriff,	112 00	
Benj. F. Bayley, " "	40 50	
Geo. L. Clark, " "	342 00	
Harum Merrill, " "	958 50	
Charles Smith, " "	1,188 90	
Abel B. Munroe, Constable,	621 00	
Geo. C. Bissell, "	472 70	
William P. Cook, Messenger,	1,521 00	
Samuel Canning, Asst. Messenger,	619 50	
Samuel Canning, Jr., Constable,	1,149 60	
Francis M. Adams, "	1,113 80	
Lemuel Clark, "	509 00	
David M. R. Dow, "	886 50	
Henry F. Spach, "	943 50	
John Newell, "	760 50	
Francis X. MacDonald, "	594 00	
Other constables, for serving precepts, etc.,	236 30	
Joseph A. Willard, Clerk, fees and for clerical services,	655 23	
Carried forward,	$52,325 26	$238,136 42

Brought forward,		$52,325 26	$238,136 42
Printing,		85 25	
Stationery,		779 15	
Refreshments for jurors,		1,088 00	
Officers' expenses,		37 75	
Examiners of candidates for admission to the Bar: —			
L. W. Howes,	$100 00		
John S. Abbott,	100 00		
		200 00	
Advertising and newspapers,		76 50	
Incidentals, — tumblers, towels, tin cases, law books, etc.,		47 00	
			54,638 91
Per item No. 142 *of Treasurer's account.*			
SUPREME JUDICIAL COURT.			
Jurors' fees,		$8,552 54	
Witnesses' fees,		1,020 65	
Frank B. Brown, Messenger,		540 00	
Deputy Sheriffs' fees and expenses in the service of writs,		763 64	
Constables, for the service of writs,		1,871 10	
Medical and other experts, as follows: —			
Robert White, medical,	$100 00		
Wm. P. Bolles, "	350 00		
B. E. Cotting, "	325 00		
H. J. Bigelow, "	300 00		
Geo. N. Comer, penmanship,	25 00		
		1,100 00	
Refreshments for Jurors,		500 00	
Stationery,		528 48	
Printing,		165 25	
Stenographers: —			
J. M. W. Yerrington,	$247 50		
Jas. P. Bacon,	10 00		
		257 50	
Expenses of E. D. Wiggin, in case of T. W. Piper,		35 00	
Expenses of G. A. Sawyer, in case of Giovanni Giovachini,		36 45	
Expenses of Albion P. Dearborn, in case of T. W. Piper,		22 70	
Expenses of J. R. Wood, in case of T. W. Piper,		22 40	
Interpreters, translators, etc.,		189 25	
Counsel expenses in capital cases: —			
J. Maxwell,	$114 30		
Horace R. Cheney,	81 00		
W. H. Orcutt,	50 00		
		245 30	
Plaintiff's costs,		123 21	
John Noble, Clerk's fees,		483 90	
Carried forward,		$16,457 37	$292,775 33

Brought forward,		$16,457 37	$292,775 33
Incidentals, — docket cases, plans and sundry small items,		139 20	
			16,596 57
Per item No. 144 *of Treasurer's account.*			
MUNICIPAL COURT — *Criminal Business.*			
Witness fees,*		$11,182 69	
Copyists,		1,900 08	
Printing,		1,074 13	
Stationery,		95 97	
Incidentals,		64 75	
		$14,317 62	
TRUANCY CASES AND JUVENILE OFFENDERS.			
Witness fees in cases brought before trial justices for juvenile offenders and truants,		3,336 43	
			17,654 05
Per item No. 143 *of Treasurer's account,*		$14,519 12	
Per item No. 147 *of Treasurer's account,*		3,134 93	
		$17,654 05	
MUNICIPAL COURT — *Civil Business.*			
Copyists,		$1,100 04	
Printing,		605 20	
J. P. S. Churchill, Messenger,		333 00	
Stationery,		256 58	
Incidentals,		77 11	
			2,371 93
Per item No. 148 *of Treasurer's account.*			
INSANITY CASES.			
Expenses of conveyance and car-fares to Taunton, and fees of officer Joseph D. Coburn, in insanity cases brought before the Judge of Probate,		$3,904 05	
Physicians: —			
Theo. W. Fisher,	$842 90		
David Youngman,	632 40		
John W. Foye,	72 00		
E. Cowles,	69 90		
S. A. Green,	68 70		
J. H. McCollom	65 10		
G. H. M. Rowe,	30 40		
E. G. Morse,	25 20		
J. G. Blake,	21 60		
Carried forward,	$1,828 20	$3,904 05	$329,397 88

* $4,515.50 of this amount is police officers' fees paid to the Police Charitable Fund.

Brought forward,	$1,828 20	$3,904 05	$329,397 88
J. B. Treadwell,	21 60		
Other physicians, in each case less than $20.00,	805 30		
		2,655 10	
Witnesses,		217 60	
			6,776 75

Per item No. 145 *of Treasurer's account.*

Coroners' Inquests.

Paid for Inquests on dead bodies and Views of dead bodies when no Inquests were held, said Inquests and Views being approved by the City Auditor, as required by the statute: —

Coroners: —

John W. Foye,	$290 18		
O. G. Cilley,	270 50		
R. M. Ingalls,	216 00		
John H. McCollom,	190 00		
F. S. Ainsworth,	183 00		
J. S. Osman,	176 90		
Eli Thayer, Jr.,	150 20		
A. P. Richardson,	129 10		
C. C. Street,	126 70		
Duncan Bradford,	124 00		
W. H. Campbell,	113 40		
E. G. Morse,	111 80		
Robert White,	92 60		
J. B. Treadwell,	88 30		
Hugh Doherty,	76 60		
Robert White, Jr.,	75 70		
G. W. Copeland,	64 00		
A. W. K. Newton,	62 00		
Robert Vose, Jr.,	59 60		
W. H. H. Hastings,	57 00		
H. G. Barrows,	50 50		
W. H. Emery,	50 00		
W. J. G. Fogg,	49 20		
B. H. Mann,	30 00		
Jos. W. White,	29 50		
C. B. Belt,	29 10		
J. W. Snow,	26 10		
J. R. Draper,	24 00		
Joseph Stedman,	22 35		
Edward Floyd, Justice of the Peace,	18 00		
B. F. Davenport,	13 10		
George Stedman,	12 00		
I. G. Braman,	8 20		
J. J. McSheehy,	8 00		
A. H. Wilson,	4 10		
		$3,031 73	
Carried forward,		$3,031 73	$336,174 63

Brought forward,	$3,031 73	$336,174 63
Jurors,	2,415 89	
Witnesses,	653 48	
Constables,	758 82	
Removals by undertakers and others,	586 75	
Scribes,	505 04	
Chemists, as follows: —		
E. S. Wood,	50 00	
William B. Hills,	100 00	
Medical examinations, viz.: —		
Joshua B. Treadwell,	480 00	
William P. Bolles,	180 00	
E. A. Gilman,	150 00	
Robert White,	120 00	
Robert White, Jr.,	90 00	
S. L. Moore,	90 00	
Russell D. Elliott,	90 00	
W. C. Cutler,	60 00	
C. W. Stevens,	60 00	
Horace Chase,	60 00	
Stephen Cushing,	30 00	
D. V. Folts,	30 00	
O. F. Rogers,	30 00	
O. M. Humphrey,	30 00	
G. W. Gay,	30 00	
Joseph Andrews,	30 00	
John H. McCollom,	30 00	
R. H. Fitz,	30 00	
A. P. Richardson,	30 00	
A. F. Pattee,	25 00	
E. P. Gerry,	20 00	
Hack-hire,	5 00	
		9,801 71
Per item No. 146 *of Treasurer's account.*		$345,976 34

RECAPITULATION.

On drafts drawn by the Mayor, and approved by the Committee on Accounts,	$132,681 58
On drafts drawn by the County authorities, independent of the City authorities,	213,294 76
Total Expenditures on COUNTY ACCOUNT *for the year* 1876–77,	$345,976 34

ALFRED T. TURNER,
Auditor of Accounts.

OFFICE OF THE AUDITOR OF ACCOUNTS, June 1, 1877.

COUNTY INCOME.

Statement of the Receipts on account of the County of Suffolk, during the financial year

1876-77.

Commencing with the first day of May, 1876, *and ending with the last day of April*, 1877.

Sheriff.

Received from the Sheriff of the County for fines, forfeitures and costs taxed in the Superior Court, Criminal Session, and there paid,		$55,799 65	
Supreme Judicial Court,		10 00	
Fines and costs paid at Jail, viz.: —			
Municipal Court, sentences,	$2,232 09		
Superior Court, Criminal Session, sentences,	3,927 62		
		6,159 71	
Board of United States prisoners,		1,253 93	
			$63,223 29

Per item No. 103 *of Collector's account.*

House of Industry.

From the Superintendent of this House, for fines, and costs collected by him on the discharge of prisoners,			7,377 63

Per item No. 117 *of Collector's account.*

Municipal Court, Criminal Session.

From the Clerk of this Court for fines and costs in criminal cases, collected by him,		$15,126 79	
Less paid clerk-hire,	$7,600 00		
Complainants in certain cases,	195 00		
Society for the Prevention of Cruelty to Animals,	117 00		
Special Justices,	70 00		
		7,982 00	
			7,144 79

Per item No. 114 *of Collector's account.*

Carried forward,	$77,745 71

Brought forward,			$77,745 71

Municipal Court, Civil Session.

From Clerk of this Court, for fees in civil cases, collected by him,		$8,072 77	
Less paid, clerk hire,	$2,500 00		
Special Justices,	250 00		
Counterfeit money,	5 00		
		2,755 00	
			5,317 77

Per item No. 115 *of Collector's account.*

Municipal Court, South Boston.

From the Clerk of this Court, for fines and costs,		$5,466 67	
Less police officers' fees paid Police Charitable Fund,	$818 80		
Witnesses' fees,	360 10		
Officers' expenses,	236 70		
Special Justices,	172 83		
Complainants in certain cases,	55 00		
Society for the Prevention of Cruelty to Animals,	10 00		
Printing,	1 50		
		1,654 93	
			3,811 74

Per item No. 110 *of Collector's account.*

Superior Court, Civil Session.

From the Clerk of this Court, fees collected by him,		$10,916 10	
Less payments to J. A. Willard, as Clerk,	$3,500 00		
Allowance by statute,	500 00		
One-half fees,	3,708 05		
		7,708 05	
			3,208 05

Per item No. 106 *of Collector's account.*

Superior Court, Criminal Session.

From the Clerk of this Court, for half of surplus fees, collected by him,			2,932 14

Per item No. 105 *of Collector's account.*

Municipal Court, Charlestown District.

From the Clerk of this Court for fines and costs,		$3,890 57	
Less police officers' fees paid Police Charitable Fund,	$766 40		
Witnesses' fees,	484 75		
Officers' expenses,	195 56		
Special Justices,	163 20		
Carried forward,	$1,609 91	$3,890 57	$93,015 41

Brought forward,	$1,609 91	$3,890 57	$93,015 41
Complainants in certain cases,	65 00		
Stationery and small items,	12 95		
		1,687 86	
			2,202 71

Per item No. 111 *of Collector's account.*

Municipal Court, East Boston.

From the Clerk of this Court, for fines and costs,		$2,861 00	
Less police officers' fees paid Police Charitable Fund,	$453 10		
Witnesses' fees,	295 00		
Officers' expenses,	157 51		
Society for the Prevention of Cruelty to Animals,	105 00		
Special Justices,	95 00		
Law reports,	17 00		
Postage and small items,	10 20		
		1,132 81	
			1,728 19

Per item No. 108 *of Collector's account.*

Municipal Court, Southern District.

From the Clerk of this Court, for fines and costs, collected by him,		$4,605 50	
Less police officers' fees paid Police Charitable Fund,	$917 80		
Witnesses' fees,	968 00		
Officers' expenses,	567 98		
Special Justices,	200 00		
Complainants in certain cases,	265 00		
Stationery, postage and small items,	56 20		
Postages and expresses,	19 58		
Society for the Prevention of Cruelty to Animals,	20 00		
		3,014 56	
			1,590 94

Per item No. 112 *of Collector's account.*

Trial Justices for Juvenile Offenders.

From Justices appointed for the trial of juvenile offenders, for fines and costs collected by them: —

Carried forward,	$98,537 25

Brought forward,			$98,537 25
South Boston district,		$711 59	
City proper,		335 14	
Southern district,	$340 16		
Less police officers' fees paid Police Charitable Fund, $40 80			
Witnesses' fees, 87 90			
	128 70		
		211 46	
Charlestown district,		140 91	
Dorchester district,	$251 23		
Less paid J. R. Churchill, magistrates' fees, $101 10			
Witnesses' fees, 27 65			
Police officers' fees paid Police Charitable Fund, 14 40			
Small items, 7 96			
	151 11		
		100 12	
Brighton district,	$43 21		
Less paid witnesses' fees,	16 20		
		27 01	
			1,526 23

Per item No. 119 *of Collector's account.*

Municipal Court, West Roxbury.

From the Clerk of this Court, for fines and costs,		$1,613 63	
Less police officers' fees paid Police Charitable Fund,	$95 40		
Witnesses' fees,	102 20		
Special Justice,	35 00		
Officers' expenses,	32 00		
Law reports,	21 25		
Complainants in certain cases,	15 00		
Furnishing,	15 42		
Stationery and small items,	19 90		
		336 17	
			1,277 46

Per item No. 107 *of Collector's account.*

Commonwealth of Massachusetts.

Reimbursement of amounts paid for inquests and views on parties who had not been residents of the State,	1,003 29

Per item No. 120 *of Collector's account.*

Carried forward,	$102,344 23

Brought forward,			$102,344 23

Chelsea Police Court.

From Justice of this Court, for fines and costs collected by him, — balance after paying expenses,		$900 75	
Unclaimed witnesses' fees,		16 60	
			917 35
Per item No. 118 *of Collector's account,*		900 75	
Per item No. 122 *of Collector's account,*		16 60	
		$917 35	

Municipal Court, Dorchester District.

From the Clerk of this Court, for fines and costs, collected by him,		$1,414 89	
Less paid officers' expenses,	$215 83		
Witnesses' fees,	123 60		
Special Justices,	101 72		
Police officers' fees paid Police Charit. Fund,	83 60		
Committing prisoners, and small items,	28 63		
Complainants in certain cases,	20 00		
		573 38	
			841 51

Per item No. 113 *of Collector's account.*

House of Correction.

From the Master of the House of Correction, for fines and costs collected by him on the discharge of prisoners from that house,			826 20

Per item No. 116 *of Collector's account.*

Municipal Court, Brighton District.

From the Clerk of this Court, for fines and costs,		$1,710 04	
Less police officers' fees paid Police Charitable Fund,	$302 80		
Society for the Prevention of Cruelty to Animals,	168 53		
Officers' expenses,	143 35		
Witnesses' fees,	137 60		
Special Justices,	128 00		
Copyist, and small items,	34 00		
Complainants in certain cases,	15 00		
		929 28	
			780 76

Per item No. 109 *of Collector's account.*

Carried forward,	$105,710 05

Brought forward,	$105,710 05
House of Correction, East Cambridge.	
From the Master of the House of Correction, for fines and costs imposed by Municipal Court, Charlestown, collected by him on the discharge of prisoners from that house,	217 93
Per item No. 121 *of Collector's account.*	
Superior Court, Civil Session.	
Refunded expenses in cases of Brigham and Goddard,	191 36
Per item No. 126 *of Collector's account.*	
Supreme Judicial Court.	
From the Clerk of this Court for half of surplus fees, collected by him,	80 95
Per item No. 104 *of Collector's account.*	
Dorchester District Court-room.	
Received for use of room,	35 00
Per item No. 123 *of Collector's account.*	
Police Department.	
From the Chief of Police; being proceeds of sales of furniture, etc., taken at gambling-houses, and sold by order of Court,	15 00
Per item No. 125 *of Collector's account.*	
Coroners' Inquests.	
Refunded witness fees in case of C. T. Fisher,	2 80
Per item No. 124 *of Collector's account.*	
Total income on County Account *for the year* 1876–77,	$106,253 09

COUNTY STATEMENT.

The preceding County of Suffolk expenses and income show the following result: —

The expenditures on account of the County of Suffolk, as per details on page 163,	$345,976 34
The income on this account from all sources, as per details on page 174,	106,253 09
Balance against the County,	$239,723 25

Which is a decrease of the balance against the County of Suffolk, from that of last year, of $21,099 19.

Of the $345,976.34, the city authorities had cognizance of $132,681.58, and the balance, $213,294.76, was paid on requisitions of the Judges of the several Courts, and for Coroners' accounts, approved by the City Auditor, for expenses of inquests and views on bodies "supposed to have come to death by violence." Coroners' views are cases where no inquests are held. The Coroners, in such cases, received a fee of $4 on each body, for examining into the causes of death.

ALFRED T. TURNER,
Auditor of Accounts.

Office of the Auditor of Accounts, June 1, 1877.

AUDITOR'S AGGREGATES.

CITY AND COUNTY.

1876-77.

Of the whole amount of the expenditures for city and county, for the year 1876–77, there were drawn for by the Mayor, through the office of the Auditor of Accounts, after the same had been previously certified to by the Auditor of Accounts, and approved by the Committee on Accounts, viz.: —

On City of Boston account,	$11,742,801 36	
On County of Suffolk account,	132,681 58	
		$11,875,482 94

The following sums were paid by the Treasurer, on accounts and requisitions which were not passed upon by the Committee on Accounts of the City Council, but under authority of ordinances of the City Council, and State laws, viz.: —

Commissioners on the Sinking Funds.	
To the Board of Commissioners on the Sinking Funds for the payment or redemption of the debt of the city, being revenue received on account of betterments, sales of public lands, and estates, for reduction of debt, and for various funds,	1,030,749 33
Interest and Premium on City Debt.	
Interest on the City Debt proper and the debts assumed by annexation, as it became due; including the exchange and premium on gold, in which, or its equivalent, part of said payments were made,	1,758,142 51
Cochituate Water Works, Interest and Premium.	
Interest on the Cochituate Water Loans, including the exchange and premium on gold, with which or their equivalent, said interest was paid, also interest on the *net* cost of the Works over and above that portion of the debt represented by the outstanding loans,	747,624 77
State Tax.	
City of Boston's proportion of the State Tax for the year 1876 (whole tax assessed on all the cities and towns $1,800,000),	742,932 00
Carried forward,	$16,154,931 55

Brought forward,		$16,154,931 55
Bank Tax.		
Taxes of non-resident Bank stockholders collected and paid to State of Massachusetts,		615,231 36
County of Suffolk.		
On orders and requisitions from the Judges of the several Courts and other County authorities,		213,294 76
Mystic Water Works Interest.		
Interest on outstanding Mystic Water Works loans,		66,290 00
Liquor License Revenue.		
Proportion paid State of Massachusetts of Liquor License fees,		42,996 89
Sundry Items.		
Detailed in Treasurer's report, offset by Revenue receipts,		115,557 56
Old Claims.		
Accounts audited, allowed and drawn for in previous years, but not paid till 1876–77,		1,141 73
Total payments as shown by Auditor,		$17,209,443 85

The total payments of $17,209,443 85 are divided as follows, viz.: —

City of Boston account,	$16,863,467 51
County of Suffolk account,	345,976 34
	$17,209,443 85

The payments as per Treasurer's report were: —

On City of Boston account,	$16,861,887 39
On County of Suffolk account,	345,976 34
	$17,207,863 73

Add Auditor of Accounts' drafts of 1876–77, not paid at the Treasurer's office, drawn as follows: —

Additional Supply of Water,	$10 00	
Almshouse, Austin Farm,	22 00	
Armories,	21 45	
Board of Health (Auditor's check taken but not drawn from Treasury),	2 50	
Bridges,	4 00	
Cedar Grove Cemetery,	9 00	
Contingent Funds,	123 00	
Fire Department,	9 84	
Incidental Expenses,	172 50	
Paving,	36 00	
Carried forward,	$410 29	$17,207,863 73

Brought forward,	$410 29	$17,207,863 73
Police (Auditor's check for $2 taken but not drawn from Treasury),	11 06	
Public Lands,	4 00	
Registration of Voters, etc.,	5 00	
School Expenses School Committee,	23 63	
Sewers,	1,113 84	
Water Works, Cochituate,	6 00	
Widening Streets,	6 30	
		1,580 12
Total as shown by the Auditor,		$17,209,443 85

The total payments, including all the drafts of the Auditor of Accounts, on account of the City of Boston, as shown above,		$16,863,467 51
Less payments to the Board of Commissioners on Sinking Funds,	$1,030,749 33	
Temporary loans issued in anticipation of taxes, and paid,	981,663 91	
Bank tax collected and paid to State,	615,231 36	
Sundry items offset in the revenue, per detail in Treasurer's report,	115,557 56	
		2,743,202 16
We have the total real expenditures of the City of Boston, 1876–77, including the State Tax, Soldiers' Relief payments, and Liquor Revenue paid to State,		$14,120,265 35
Add County of Suffolk payments,		345,976 34
We have the total *real* expenditures for the City of Boston and County of Suffolk, 1876–77,		$14,466,241 69

TREASURY AGGREGATES AND TREASURER'S BALANCE.

APRIL 30, 1877.

Receipts in, and payments from, the City and County Treasury during the financial year 1876–77, and Treasurer's balance, April 30, 1877.

According to the Treasurer's accounts, the gross amount of actual receipts into the General Treasury (*City and County*), between the last day of April, 1876, and the first day of May, 1877, was as follows: —

On City of Boston account,		$17,337,900 44
On County of Suffolk account,		106,253 09
		$17,444,153 53
The balance in the Treasury at the commencement of the year, May 1, 1876, was		3,466,668 07
		$20,910,821 60
The gross amount of actual payments from the General Treasury (*City and County*), during the same period, was as follows: —		
On City of Boston account,	$16,861,887 39	
On County of Suffolk account,	345,976 34	
Total payments,		$17,207,863 73
Balance, per Treasurer's account, 30th of April, 1877,		$3,702,957 87

This balance of $3,702,957.87 is subject to the following payments, viz.: —

Balances of appropriations carried to 1877–78,		$2,883,389 53
To meet the appropriations of 1877–78, as ordered by the City Council, being moneys derived from the following sources: —		
Unexpended appropriations of 1876–77, April 30, 1877,	$577,958 77	
Excess of Liquor License Revenue over expenses, April 30, 1877,	125,000 00	
Excess of income and taxes over estimate of same,	12,205 51	
		715,164 28
Temporary Loan, issued in 1869, upon which interest has ceased,	$100,000 00	
Phillips Street Fund,	930 50	
Stoughton Poor Fund,	885 02	
Mt. Hope Cemetery Trust Fund,	836 17	
Nichols City Hospital Fund,	530 50	
Cedar Grove Cemetery Trust Fund,	450 00	
Public Library Trust Fund,	335 13	
Police Charitable Fund,	278 74	
Goodnow City Hospital Fund,	158 00	
		104,404 06
		$3,702,957 87

THE SINKING FUNDS

FOR THE PAYMENT OR REDEMPTION OF THE DEBT OF THE CITY.

BOARD OF COMMISSIONERS ON THE SINKING FUNDS, MAY, 1877.

FREDERICK O. PRINCE, Mayor, Chairman.

ALFRED T. TURNER, Auditor of Accounts, Secretary.

JOHN T. CLARK, Chairman of the Joint Committee on Accounts of the City Council.

EUGENE H. SAMPSON, Chairman Committee on Finance on part of the Common Council.

NEWTON TALBOT, at Large.

GEORGE P. DENNY, "

Treasurer of the Board, C. H. DENNIE, City and County Treasurer.

The Commissioners act under authority of the ordinances of the City Council of December 24, 1876, March 27, 1877, April 10, 1877, and the Act of the Legislature of Massachusetts of 1875, entitled "An Act to Regulate and Limit Municipal Indebtedness." The Annual Report of the Treasurer of the Board of Commissioners, giving, in tabular form, statements of their transactions during the financial year 1876–77, with the condition of the several funds as they existed April 30, 1877, which was duly examined by a committee of the Board, and found to be correct, was presented to the City Council May 28, 1877, and is given on the pages following, 185, 186, 187, 188, 189, 190, 191, 192 and 193, as prepared by the Treasurer for the Auditor of Accounts.

ANNUAL STATEMENT OF THE SINKING FUNDS.

FOR THE YEAR ENDING APRIL 30, 1877.

Balance, April 30, 1876,		$15,813,209 07
Receipts during the year: —		
Revenue received from City Treas'r,	$888,832 09	
Interest on Investments,	833,758 89	
" Bank Deposits,	50,559 45	
" Redeemed Sterling Debt from Baring Bros. & Co.,	5,700 00	
Cochituate Water Works, excess of revenue over expenses,	26,480 18	
Mystic Water Works, excess of revenue over expenses,	115,437 06	
		1,920,767 67
		$17,733,976 74
Disbursements during the year: —		
Debt matured,	$1,356,338 43	
Debt not matured,	919,000 00	
Premium on gold and exchange,	21,595 07	
		2,296,933 50
Balance, April 30, 1877,		$15,437,043 24

INVESTMENTS.

Cash deposited in: —		
Merchants National Bank, gold,	$33,000 00	
" " " currency,	1,528,832 99	
Globe National Bank, currency,	310,310 47	
Shawmut National Bank, currency,	201,814 29	
National Revere Bank, currency,	201,818 81	
National Eagle Bank, currency,	201,766 68	
		$2,477,543 24
City of Boston Bonds, registered,		8,909,500 00
Cochituate Water Bonds, registered,		3,806 000 00
Mystic Water Bonds, registered,		244,000 00
Total,		$15,437,043 24

The tables which follow show the transactions more in detail.

TABULAR STATEMENT OF RECEIPTS

SOURCES OF RECEIPTS.	Old Sinking Fund.	Consolidated Street Improvement Sinking Fund.	Burnt District Sinking Fund.	New Sinking Fund.
Betterments	$27,017 54	$2,695 00	.....	.....
Interest on Betterments	1,086 96	.....	.....	.....
Public Land and other B'nds	79,620 51	10,644 11	.....	.....
Interest on Public Land and other Bonds	18,302 22	14,111 44	.....	.....
Rents	7,641 08	.....	.....	.....
Extension of Time for Building	340 50	.....	.....	.....
Sales of Land	.....	.....	.....	.....
Sales of Buildings	973 50	.....	.....	.....
Return Premium on Fire Insurance Policies	.....	.....	.....	.....
Small-pox Hospital	.....	.....	.....	.....
Mystic Water Works	.....	.....	.....	.....
Cochituate Water Works	.....	.....	.....	.....
Interest on Investments	549,979 81	70,442 59	$38,523 33	$84,231 82
Interest on Bank Deposits	18,672 82	2,194 98	3,347 88	6,228 13
Interest on Redeemed Sterling Debt	.....	5,700 00	.....	.....
Totals	$703,634 94	$105,788 12	$41,871 21	$90,459 95

FOR THE YEAR ENDING APRIL 30, 1877.

Cochituate Water Sinking Fund.	Mystic Water Sinking Fund.	Liquor License Revenue.	Moneys for Reduction of Debt.	Appropriation and Revenue Balances, 1875–1876.	TOTALS.
.....	.....	.....	$392,071 20	.....	$421,783 74
.....	.....	.....	24,416 18	.....	25,503 14
$386 00	.....	.....	269,524 18	.....	360,174 80
529 46	.....	.....	25,225 98	.....	58,169 10
.....	.....	.....	7,959 22	.....	15,600 30
.....	.....	.....	.....	.....	340 50
.....	.....	.....	1,647 50	.....	1,647 50
.....	.....	.....	3,600 00	.....	4,573 50
.....	.....	.....	138 31	.....	138 31
.....	.....	.....	901 20	.....	901 20
.....	$115,437 06	.....	.....	.....	115,437 06
26,480 18	.....	.....	.....	.....	26,480 18
86,245 66	.....	.....	.....	$4,335 68	833,758 89
4,119 47	494 54	$203 54	.....	15,298 09	50,559 45
.....	.....	.....	.....	.....	5,700 00
$117,760 77	$115,931 60	$203 54	$725,483 77	$19,633 77	$1,920,767 67

TABULAR STATEMENT OF DISBURSEMENTS

ON WHAT ACCOUNT.	Old Sinking Fund.	Consolidated Street Improvement Sinking Fund.	Burnt District Sinking Fund.
City Loans	$876,175 00	.....	.....
Burnt District Loans	.....	.....	.....
Street Improvement Loans	.....	.....	.....
Suffolk Street District Loans	.....	.....	.....
Public Buildings Loans	.....	.....	.....
Consolidated Street Improvement Loans	.....	$43,013 43	.....
Roxbury Loans	21,150 00	.....	.....
Charlestown Loans	1,000 00	.....	.....
Dorchester Loans	12,000 00	.....	.....
West Roxbury Loans	20,000 00	.....	.....
Brighton Loans	89,000 00	.....	.....
Cochituate Water Loans	.....	.....	.....
Mystic Water Loans	.....	.....	.....
Premium on Gold and Exchange	17,892 50	3,702 57	.....
Totals	$1,037,217 50	$46,716 00	.....

FOR THE YEAR ENDING APRIL 30, 1877.

New Sinking Fund.	Cochituate Water Sinking Fund.	Mystic Water Sinking Fund.	Liquor License Revenue.	Moneys for Reduction of Debt.	Appropriation and Revenue Balances, 1875–1876.	TOTALS.
.....	.....	.....	.....	.....	.....	$876,175 00
.....	.....	.....	.....	$340,000	.....	340,000 00
.....	.....	.....	$130,000	210,000	$119,000	459,000 00
.....	.....	.....	.....	115,000	.....	115,000 00
.....	.....	.....	.....	5,000	.....	5,000 00
.....	.....	.....	.....	.....	.....	43,013 43
.....	.....	.....	.....	.....	.....	21,150 00
.....	.....	.....	.....	.....	.....	1,000 00
.....	.....	.....	.....	.....	.....	12,000 00
.....	.....	.....	.....	.....	.....	20,000 00
.....	.....	.....	.....	.....	.....	89,000 00
.....	$204,000	.....	.....	.....	.....	204,000 00
.....	.....	$90,000	.....	.....	.....	90,000 00
.....	.....	.....	.....	.....	.....	21,595 07
.....	$204,000	$90,000	$130,000	$670,000	$119,000	$2,296,933 50

INVESTMENTS,

NAME OF FUND.	Amount, April 30, 1876.
Old Sinking Fund	$9,743,823 61
Consolidated Street Improvement Sinking Fund	1,180,388 40
Burnt District Sinking Fund	700,135 37
New Sinking Fund	1,438,435 89
Cochituate Water Sinking Fund	1,560,917 83
Mystic Water Sinking Fund	45,616 62
Moneys for Reduction of Debt	20,296 04
Liquor License Revenue	130,000 00
Appropriation and Revenue Balances, 1875–1876	993,595 31
TOTALS	$15,813,209 07

April 30, 1877.

Amount, April 30, 1877.	Cash.	City Bonds.	Cochituate Water Bonds.	Mystic Water Bonds.
$9,410,241 05	$722,741 05	$6,586,500	$2,101,000	.....
1,239,460 52	300,460 52	372,000	423,000	$144,000
952,324 58	316,324 58	524,000	12,000	100,000
1,952,840 96	685,840 96	1,240,000	27,000	.....
1,709,492 60	279,492 60	187,000	1,243,000	.....
96,701 18	96,701 18	.....	.....	.....
75,982 35	75,982 35	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
$15,437,043 24	$2,477,543 24	$8,909,500	$3,806,000	$244,000

STATEMENT OF THE FUNDED

TITLE OF LOANS.	
Old Debt:	
Funded prior to organization of Board [Dec. 24, 1870]	$14,166,789 80
Debts assumed by annexation	2,555,940 06
Funded since organization of Board	125,000 00
Consolidated Street Improvement	
Burnt District	
Street Improvement	
Suffolk Street District	
Public Buildings	
Cochituate Water	
Mystic Water:	
Assumed by annexation	$1,403,000 00
Funded since annexation	205,000 00
Totals	

DEBT OF THE CITY OF BOSTON.

Total Debt Assumed and Funded since Dec. 24, 1870.	Total Debt Matured and Paid since Dec. 24, 1870.	Total Debt Cancelled before Maturity since Dec. 24, 1870.	Total Debt Outstanding April 30, 1877.
$16,847,729 86	$4,147,634 26	$19,000 00	$12,681,095 60
3,823,415 89	306,829 03	.....	3,516,586 86
6,671,176 65	.....	911,072 92	5,760,103 73
8,380,000 00	.....	2,506,000 00	5,874,000 00
2,375,000 00	.....	714,000 00	1,661,000 00
1,528,000 00	.....	207,000 00	1,321,000 00
13,830,422 22	2,281,711 11	.....	11,548,711 11
1,608,000 00	380,000 00	.....	1,228,000 00
$55,063,744 62	$7,116,174 40	$4,357,072 92	$43,590,497 30

C. H. DENNIE,
Treasurer of the Sinking Funds.

DEBT PAID.

1876-77.

The following Table shows the amount of City Debt which was paid during the financial year 1876–77, and the certificates of indebtedness cancelled and the objects for which it was obtained, including that purchased by the Board of Commissioners on the Sinking Funds in anticipation of its becoming due, with the revenue received and applicable to this purpose:—

Date of Order.	Rate of Interest.	Object for which it was borrowed.	Amounts.	Totals.
		City Debt.		
July 12, 1860.	5	Public Library Lot	$3,000 00	
Nov. 21, 1860.	5	Public Lands	1,500 00	
Dec. 12, 1860.	5	Winthrop School-house Lot	1,500 00	
Dec. 26, 1860.	5	Extension of Court-house	4,000 00	
Dec. 27, 1860.	5	Altering Old Dwight School-house for a Primary School-house	2,000 00	
Jan. 1, 1861.	5	South Street Grammar School-house	78,000 00	
April 5, 1861.	5	Widening Franklin Street	56,000 00	
April 19, 1861.	5	War Expenses	83,000 00	
May 31, 1861.	5	Dover Street Improvement	69,000 00	
June 19, 1861.	5	Blossom Street Primary School-house	5,000 00	
June 19, 1861.	5	Public Lands	20,000 00	
Nov. 15, 1864.	6	City Hospital Building	9,000 00	
Dec. 2, 1864.	6	City Hospital, Deficiency of Appropriation	1,000 00	
Dec. 13, 1864.	6	Chestnut Hill Reservoir	13,000 00	
May 5, 1865.	6	Back Bay and Surface Drainage	25,000 00	
June 7, 1865.	6	City Hospital Building, Pavilion No. 3	3,000 00	
June 19, 1865.	6	Steam Fire-Engine house No. 10	1,000 00	
Dec. 19, 1865.	6	Primary School-house, East Street	3,000 00	
Dec. 27, 1865.	6	Public Lands	4,000 00	
Feb. 10, 1866.	6	Widening Streets	2,000 00	
Mar. 14, 1866.	6	Hose house No. 1	15,000 00	
April 17, 1866.	6	Hancock School-house Yard, etc.	1,000 00	
May 8, 1866.	6	Harbor Police Station-house	3,000 00	
May 8, 1866.	6	Battery Armory	25,000 00	
June 26, 1866.	6	Back Bay Filling	5,000 00	
July 9, 1866.	6	Dedham Street Lot, etc.	12,000 00	
July 28, 1866.	6	Harbor Dredging Machine	42,000 00	
Aug. 7, 1866.	6	Primary School-house, East Street	9,000 00	
Aug. 7, 1866.	6	Police Station-house No. 2	15,000 00	
Aug. 7, 1866.	6	People's Ferry Drops	20,000 00	
Sept. 7, 1866.	6	Albany Street Grading	38,000 00	
Sept. 28, 1866.	6	Adams School-house	1,000 00	
Oct. 9, 1866.	6	Public Lands	5,000 00	
Oct. 9, 1866.	6	Chestnut Hill Driveway	124,000 00	
Nov. 28, 1866.	6	People's Ferry Drops	15,000 00	
Dec. 1, 1866.	6	Central Charity Bureau	70,000 00	
Mar. 8, 1867.	6	Grammar School-house, Ward 7	60,000 00	
Mar. 12, 1867.	6	Back Bay Lots	32,175 00	
Dec. 18, 1868.	5	Atlantic Avenue	33,413 14	
Jan. 22, 1869.	5	Church Street District	9,600 29	
Oct. 10, 1870.	6	Shawmut Avenue Extension	6,000 00	
Nov. 11, 1870.	6	Harrison Avenue Extension	2,000 00	
Dec. 30, 1870.	6	Widening Kingston Street	1,000 00	
July 3, 1871.	6	Columbus Avenue Extension	1,000 00	
Oct. 4, 1871.	6	Widening Dudley and other Streets	6,000 00	
Oct. 13, 1871.	6	Suffolk Street District	37,000 00	
		Carried forward	$972,188 43	

Date of Order.	Rate of Interest.	Object for which it was borrowed.	Amounts.	Totals.
		Brought forward	$972,188 43	
Dec. 12, 1871.	6	Widening Kneeland Street	11,000 00	
Dec. 22, 1871.	6	Atlantic Avenue	249,000 00	
Feb. 16, 1872.	6	Suffolk Street District	78,000 00	
April 2, 1872.	6	South Market Street Extension	25,000 00	
June 6, 1872.	6	Devonshire Street Extension	12,000 00	
June 14, 1872.	6	Additional Land, Public Library . . .	3,000 00	
June 14, 1872.	6	Appleton Street Extension	1,000 00	
Oct, 11, 1872.	6	Small-pox Hospital	2,000 00	
Oct. 18, 1872.	6	Widening Warren Street	6,000 00	
Nov. 9, 1872.	6	Washington Street Extension	24,000 00	
July 16, 1873.	6	Widening Washington and Essex Sts. .	9,000 00	
Feb. 28, 1874.	6	Washington Street Extension	73,000 00	
Mar. 30, 1874.	6	Burnt District	340,000 00	
July 20, 1874.	6	Beach Street	18,000 00	
Mar. 23, 1875.	6	Swett Street	15,000 00	
				$1,838,188 43
	6	Roxbury Debt	$21,000 00	
	5	* do.	150 00	
				21,150 00
	5½	Dorchester Debt	$7,000 00	
	7	do.	5,000 00	
				12,000 00
	5	Charlestown Debt	. . . . .	1,000 00
	6½	Brighton Debt	$88,000 00	
	7	do.	1,000 00	
				89,000 00
	6½	West Roxbury Debt	$10,000 00	
	7	do.	10,000 00	
				20,000 00
				$1,981,338 43
		Cochituate Water Debt.		
Nov. 17, 1865.	6	Chestnut Hill Reservoir		204,000 00
	6	Mystic Water Debt		90,000 00
				$2,275,338 43

DEBT CREATED.

1876-77.

The following table shows the amount of money borrowed during the financial year 1876-77, and the objects for which it was borrowed: —

Date of Order.	Rate of Interest.	Object for which it was borrowed.	Amounts.	Total.
		COCHITUATE WATER DEBT.		
Dec. 31, 1875.	6	Water Works, Wards 17 and 19	$17,000	
July 1, 1876.	5	Additional supply of Water	2,000,000	
				$2,017,000

* No Interest.

CITY DEBT,

INCLUDING THE DEBTS ASSUMED BY ANNEXATION.

(EXCLUSIVE OF COCHITUATE AND MYSTIC WATER LOANS.)

THE FUNDED CITY DEBT, as it existed April 30, 1877, is due and payable in the following financial years: —

Years.	City Debt Proper.	Debts Assumed by Annexation.	Total.
1873-74	$1,000 00	. . . . .	$1,000 00
1875-76	1,000 00	. . . . .	1,000 00
1876-77	47,000 00	. . . . .	47,000 00
1877-78	910,500 00	$255,000 00	1,165,500 00
1878-79	984,205 00	258,500 00	1,242,705 00
1879-80	2,929,300 00	89,000 00	3,018,300 00
1880-81	522,000 00	202,500 00	724,500 00
1881-82	503,500 00	158,000 00	661,500 00
1882-83	1,357,000 00	80,000 00	1,437,000 00
1883-84	983,000 00	135,000 00	1,118,000 00
1884-85	360,000 00	82,000 00	442,000 00
1885-86	1,271,000 00	20,000 00	1,291,000 00
1886-87	343,000 00	20,000 00	363,000 00
1887-88	165,000 00	100,000 00	265,000 00
1888-89	1,708,000 00	120,500 00	1,828,500 00
1889-90	70,000 00	239,500 00	309,500 00
1890-91	871,000 00	265,000 00	1,136,000 00
1891-92	1,461,000 00	325,000 00	1,786,000 00
1892-93	7,360,603 73	1,000 00	7,361,603 73
1893-94	1,628,000 00	51,000 00	1,679,000 00
1894-95	1,415,500 00	. . . . .	1,415,500 00
1899-1900	3,516,586 86	. . . . .	3,516,586 86
On demand	. . . . .	*3,590 60	3,590 60
Totals	$28,408,195 59	$2,405,590 60	$30,813,786 19

Total City Debt, exclusive of Cochituate and Mystic Water Loans, $30,813,786.19.

The average annual interest, partly payable in gold, on the *funded* City Debt, including the Debts assumed by annexation, with the exception of Mystic Water Debt, is about $5\frac{57}{100}$ per cent., as will be seen by the following table: —

$583,205 00 at 4½ per cent. gold,	$26,244 23	
12,487,990 59 at 5 " "	624,399 53	
$13,071,195 59 "		$650,643 76
$425,000 00 at 5 per cent. currency,	$21,250 00	
78,000 00 at 5½ " "	4,290 00	
16,459,140 60 at 6 " "	987,548 44	
100,000 00 at 6½ " "	6,500 00	
680,000 00 at 7 " "	47,600 00	
$17,742,140 60 "		1,067,188 44
*450 00 no interest.		
$30,813,786 19		$1,717,832 20

* $150 payable annually in gold or silver.

CHARACTER OF THE FUNDED BOSTON CITY DEBT.

Exclusive of the Cochituate and Mystic Water Loans *and including assumed* Annexation Debts, *at the close of the financial year* 1876–77, *on the thirtieth day of April*, 1877, *classified according to the years in which it becomes due, viz.:—*

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		* Due in 1873–74.		
Feb. 4, 1860.	5	North Street Widening	$1,000 00	
				$1,000 00
		*Due in 1875–76.		
Nov. 10, 1865.	6	Hancock School-house yard	$1,000 00	
				1,000 00
		* Due in 1876–77.		
Jan. 1, 1861.	5	South Street Grammar School-house	$10,000 00	
April 5, 1861.	5	Widening Franklin Street	4,000 00	
April 19, 1861.	5	War Expenses	13,000 00	
May 31, 1861.	5	Dover Street Improvement	1,000 00	
May 8, 1866.	6	Battery Armory	3,000 00	
Aug. 7, 1866.	6	Police Station House No. 2	5,000 00	
Aug. 7, 1866.	6	Primary School-house, East Street	1,000 00	
Sept. 7, 1866.	6	Albany Street, Grading	2,000 00	
Sept. 28, 1866.	6	Adams School-house	2,000 00	
Oct. 9, 1866.	6	Public Lands	5,000 00	
Oct. 9, 1866.	6	Chestnut Hill Driveway	1,000 00	
				47,000 00
		Due in 1877–78.		
Dec. 27, 1852.	5	Deficiency of Appropriations	$19,000 00	
Feb. 7, 1853.	5	" " "	10,000 00	
April 1, 1853.	5	" " "	40,000 00	
July 27, 1857.	6	Widening Streets	1,500 00	
June 5, 1861.	5	Station House No. 3	24,000 00	
June 17, 1861.	5	Soldiers' Relief	10,000 00	
June 17, 1861.	5	Primary School-house, Ward 12	25,000 00	
July 13, 1861.	5	Normal School-house Lot	31,000 00	
July 16, 1861.	5	City Hospital Building	100,000 00	
July 22, 1861.	5	Albion Street	10,000 00	
July 22, 1861.	5	Primary School-house, Ward 12	6,000 00	
Oct. 4, 1861.	5	Station House No. 3	5,000 00	
Oct. 7, 1861.	5	Soldiers' Relief	25,000 00	
Nov. 5, 1861.	5	Additional Appropriations	45,000 00	
Nov. 26, 1861.	5	" "	60,000 00	
Dec. 18, 1861.	5	Soldiers' Relief	25,000 00	
Mar. 25, 1862.	5	Public Lands	15,000 00	
May 8, 1866.	6	Battery Armory Building	2,000 00	
May 8, 1866.	6	Harbor Police Station House	11,000 00	
June 26, 1866.	6	Back Bay Filling	27,000 00	
June 30, 1866.	6	Meridian Street Bridge	55,000 00	
July 7, 1866.	6	School-house, Richmond Street	60,000 00	
May 3, 1867.	6	Hose House No. 1	7,000 00	
May 7, 1867.	6	Wells School-house	91,000 00	
May 11, 1867.	6	Engine House and Ward Room, W'd 12	28,000 00	
May 25, 1867.	6	Grammar School-house, Ward 7	15,000 00	
July 12, 1867.	6	Central Charity Bureau	110,000 00	
July 12, 1867.	6	Wells School-house	15,000 00	
July 12, 1867.	6	Engine House and Ward Room, W'd 12	10,000 00	
Mar. 10, 1868.	6	Primary School-house, Charter Street	28,000 00	
			$910,500 00	
	5	Roxbury Debt	25,000 00	
	7	Dorchester Debt	5,000 00	
	5	Charlestown Debt	110,000 00	
		Carried forward	$1,050,500 00	$49,000 00

* Matured, not called for.

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$1,050,500 00	$49,000 00
	6	Charlestown Debt	25,000 00	
	7	Brighton Debt	50,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	30,000 00	
				1,165,500 00
		DUE IN 1878–79.		
Mar. 3, 1853.	4½	Renewal of City Debt due in 1854–55, £120,000	$583,205 00	
Dec. 22, 1857.	5	New Sewer, Dedham Street	1,500 00	
May 12, 1868.	6	Primary School-house, Ward 7	40,000 00	
June 12, 1868.	6	Station House, Ward 15	40,000 00	
July 14, 1868.	6	Grammar School-house, Ward 12	86,000 00	
July 21, 1868.	6	Ward Room. W'd 9, and Hose H'se No. 8	20,000 00	
July 28, 1868.	6	Grammar School-house, Ward 9	86,000 00	
Aug. 3, 1868.	6	Normal School-house Lot, Newton St.	51,000 00	
Oct. 27, 1868.	6	Hose House No. 3	18,000 00	
Feb. 24, 1869.	6	Primary School-house Lot, Appleton St.	29,000 00	
Mar. 26, 1869.	6	Hook and Ladder House, Fourth St.	16,000 00	
May 14, 1869.	6	Engine and Hose House, East Street	13,500 00	
			$984,205 00	
	5	Roxbury Debt	65,000 00	
	5½	" "	20,000 00	
	7	Dorchester Debt	7,000 00	
	6	Brighton Debt	10,000 00	
	7	" "	116,500 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	30,000 00	
				1,242,705 00
		DUE IN 1879–80.		
Dec. 9, 1859.	5	Extension of Albany Street	$84,800 00	
Feb. 4, 1860.	5	North Street Widening	58,000 00	
June 6, 1860.	5	South Bay	146,000 00	
June 8, 1860.	5	Tremont Street Improvement	53,000 00	
Sept. 29, 1866.	6	Oliver Street	100,000 00	
Mar. 30, 1869.	6	Girls' High and Normal School-house	170,000 00	
April 24, 1869.	6	Widening Federal Street	75,000 00	
May 3, 1869.	6	Broadway Extension	550,000 00	
May 14, 1869.	6	Engine and Hose House, East Street	16,500 00	
June 25, 1869.	6	Grammar School-house, Ward 1	90,000 00	
July 2, 1869.	6	Grammar School-house, Ward 14	23,000 00	
July 7, 1869.	6	Primary School-house. Appleton Street	60,000 00	
Sept. 4, 1869.	6	Primary School-house Lot, Yeoman St.	18,000 00	
Sept. 7, 1869.	6	Primary School-house, Berlin Street	58,000 00	
Sept. 21, 1869.	6	Primary School-house, Fayette Street	41,000 00	
Sept. 24, 1869.	6	Water to Deer Island	54,000 00	
Oct. 25, 1869.	6	Boston Ferry Scrip	275,000 00	
Nov. 9, 1869.	6	Grammar School-house, Ward 14	90,000 00	
Nov. 26, 1869.	6	Widening Tremont Street	20,000 00	
Dec. 28, 1869.	6	Primary School-house, Sixth Street	7,000 00	
Dec. 28, 1869.	6	Primary School-house, Yeoman School	50,000 00	
Dec. 31, 1869.	6	Widening Eliot Street	359,000 00	
April 22, 1870.	6	Water to Deer Island	21,000 00	
April 29, 1870.	6	Normal School-house	4,000 00	
May 7, 1870.	6	Broadway Extension	450,000 00	
May 31, 1870.	6	Mt. Washington Avenue Bridge	4,000 00	
June 3, 1870.	6	Widening Boylston Street	14,000 00	
June 24, 1870.	6	Devonshire Street	2,000 00	
June 28, 1870.	6	Primary School-house, Sixth Street	36,000 00	
July 16, 1870.	6	Canton Street Grading	9,000 00	
			$2,929,300 00	
	5	Roxbury Debt	20,000 00	
	7	Dorchester Debt	29,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	30,000 00	
				3,018,300 00
		DUE IN 1880–81.		
May 8, 1860.	5	Gallop's Island	$5,000 00	
May 8, 1860.	5	Poplar St. Primary School-house	60,000 00	
June 8, 1860.	5	Tremont Street Improvement	7,000 00	
June 9, 1860.	5	Dover Street Improvement	100,000 00	
July 16, 1860.	5	Public Garden	15,000 00	
Aug. 13, 1860.	5	Phillips School-house	77,000 00	
		Carried forward	$264,000 00	$5,475,505 00

Date of Order For Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$264,000 00	$5,475,505 00
Sept. 28, 1860.	5	North Street Widening	95,000 00	
May 31, 1861.	5	Dover Street Improvement	15,000 00	
April 29, 1870.	6	Girls' High and Normal School-house	6,000 00	
June 3, 1870.	6	Widening Boylston Street	101,000 00	
June 24, 1870.	6	Devonshire Street	1,000 00	
July 16, 1870.	6	Canton Street Grading	40,000 00	
			$522,000 00	
	5	Roxbury Debt	107,000 00	
	7	Dorchester Debt	53,500 00	
	7	Brighton Debt	4,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	28,000 00	
				724,500 00
		DUE IN 1881–82.		
Nov. 5, 1861.	5	Additional Appropriations	$1,000 00	
Nov. 15, 1861.	5	Public Garden	5,000 00	
Dec. 13, 1861.	5	New City Stables	25,000 00	
Dec. 17, 1861.	5	Public Garden Fence	27,000 00	
Jan. 4, 1862.	5	Primary School-house, Harrison Ave.	20,000 00	
Feb. 8, 1862.	5	Soldiers' Relief	25,000 00	
Mar. 5, 1862.	5	" "	20,000 00	
April 1, 1862.	5	" "	20,000 00	
April 29, 1862.	5	" "	20,000 00	
May 5, 1862.	5	Primary School-house, Chardon St.	25,000 00	
June 14, 1862.	5	High and Latin School-house	12,000 00	
July 2, 1862.	5	Soldiers' Relief	20,000 00	
July 5, 1862.	5	Primary School-house, Bowdoin Dist.	22,000 00	
July 14, 1862.	5	Recruiting Fund	261,500 00	
			$503,500 00	
	5½	Roxbury Debt	58,000 00	
	7	Dorchester Debt	15,000 00	
	6½	Brighton Debt	50,000 00	
	6½	West Roxbury Debt	10,000 00	
	7	" " "	25,000 00	
				661,500 00
		DUE IN 1882–83.		
Sept. 27, 1852.	5	Rebuilding Boylston School-house	$20,000 00	
Nov. 12, 1852.	5	Paving Appropriation	38,000 00	
Dec. 13, 1852.	5	Internal Health Appropriation	21,000 00	
Dec. 17, 1852.	5	Common Appropriation	3,000 00	
Dec. 27, 1852.	5	Paving Appropriation	33,000 00	
Dec. 27, 1852.	5	Deficiency of Appropriations	10,000 00	
Feb. 28, 1853.	5	Deficiency of Appropriations	20,000 00	
July 1, 1862.	5	New City Hall	133,000 00	
Sept. 8, 1862.	5	Recruiting Fund	326,000 00	
May 3, 1872.	6	Grammar School-house, L St.	90,000 00	
June 14, 1872.	6	Additional Land, Public Library	62,000 00	
July 23, 1872.	6	English High and Latin School-house Lot	280,000 00	
Sept. 7, 1872.	6	Grammar School-house, Atherton Dist.	50,000 00	
Oct. 11, 1872.	6	Small-pox Hospital	116,000 00	
Dec. 13, 1872.	6	Grammar School-house, Dudley Dist.	90,000 00	
Dec. 17, 1872.	6	Mather School-house, Ward 16	65,000 00	
			$1,357,000 00	
	5	Roxbury Debt	40,000 00	
	5	Charlestown Debt	20,000 00	
	7	West Roxbury Debt	20,000 00	
				$1,437,000 00
		DUE IN 1883–84.		
Mar. 3, 1853.	5	Renewal of City Debt, due 1854–55	$12,000 00	
Oct. 10, 1853.	5	Lot for Library Building	58,000 00	
Dec. 27, 1861.	5	City Hospital Building	43,000 00	
July 1, 1862.	5	New City Hall	4,000 00	
July 14, 1862.	5	Recruiting Fund	34,000 00	
July 23, 1862.	5	City Hospital Building	50,000 00	
July 26, 1862.	5	Primary School-house, No. Bennett St.	30,000 00	
July 30, 1862.	5	Soldiers' Relief	5,000 00	
July 30, 1862.	6	" "	1,000 00	
Oct. 6, 1862.	5	" "	25,000 00	
Oct. 16, 1862.	5	Widening Streets	10,000 00	
Nov. 3, 1862.	5	New City Stables	25,000 00	
		Carried forward	$297,000 00	$8,298,505 00

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$297,000 00	$8,298,505 00
Nov. 7, 1862.	5	Soldiers' Relief	25,000 00	
Nov. 7, 1862.	5	Recruiting Fund	30,000 00	
Dec. 1, 1862.	5	Soldiers' Relief	11,000 00	
Dec. 12, 1862.	5	Recruiting Fund	39,000 00	
Feb. 6, 1863.	5	Additions to Appropriations	4,000 00	
Feb. 16, 1863.	5	Dover Street Improvement	9,000 00	
May 3, 1873.	6	Primary School-house, Ward 9	60,000 00	
May 20, 1873.	6	Grammar School-house, Dudley Dist.	20,000 00	
June 6, 1873.	6	Primary School-houses, East Boston	80,000 00	
June 10, 1873.	6	Police Station-house, South Boston	45,000 00	
June 14, 1873.	6	Hose House, Longwood	28,000 00	
July 2, 1873.	6	Engine and Hook and Ladder House, Ward 5	50,000 00	
July 8, 1873.	6	Grammar School-house, Ward 15	105,000 00	
July 8, 1873.	6	Highland Street Stable	85,000 00	
Sept. 10, 1873.	6	Engine and Hook and Ladder House, Ward 5	15,000 00	
Sept. 10, 1873.	6	Station House, District No. 11	40,000 00	
Sept. 17, 1873.	6	Primary School-house, Newbury St.	40,000 00	
			$983,000 00	
	6	Roxbury Debt	20,000 00	
	5	Charlestown Debt	38,000 00	
	7	West Roxbury Debt	77,000 00	
				1,118,000 00
		DUE IN 1884–85.		
Dec. 31, 1853.	5	Police Appropriation	$10,000 00	
Feb. 17, 1854.	5	Deficiency of Appropriations	46,000 00	
Feb. 20, 1854.	5	" "	19,000 00	
March 13, 1854.	5	House of Industry	20,000 00	
April 10, 1854.	5	South Bay	5,000 00	
Dec. 1, 1862.	5	Soldiers' Relief	20,000 00	
Dec. 12, 1862.	5	Recruiting Fund	183,000 00	
Feb. 6, 1863.	5	Additions to Appropriations	6,000 00	
Feb. 10, 1863.	5	" "	30,000 00	
March 28, 1863.	5	City Hospital Building	20,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	1,000 00	
			$360,000 00	
	6	Roxbury Debt	62,000 00	
	7	West Roxbury Debt	20,000 00	
				442,000 00
		DUE IN 1885–86.		
July 30, 1862.	5	Soldiers' Relief	$12,000 00	
Feb. 16, 1863.	5	Dover Street Improvement	65,000 00	
Mar. 28, 1863.	5	City Hospital Building	17,000 00	
April 3, 1863.	5	New City Hall	140,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	409,000 00	
Mar. 23, 1875.	6	Swett Street	361,000 00	
Oct. 2, 1875.	6	Back Bay Streets and Avenues	267,000 00	
			$1,271,000 00	
	7	West Roxbury Debt	20,000 00	
				1,291,000 00
		DUE IN 1886–87.		
Feb. 16, 1863.	5	Dover Street Improvement	$1,000 00	
Mar. 28, 1863.	5	City Hospital Building	10,000 00	
April 10, 1863.	5	Additions to Appropriations	12,000 00	
April 28, 1863.	5	Primary School-house, Boylston Dist.	17,000 00	
July 3, 1863.	5	Emergency Fund	100,000 00	
July 7, 1863.	5	Public Lands	10,000 00	
Sept. 29, 1863.	5	Bounty to Volunteers	1,000 00	
Nov. 17, 1863.	5	Recruiting	50,000 00	
Dec. 4, 1863.	5	Grammar Schools	25,000 00	
Dec. 4, 1863.	5	Dover Street	20,000 00	
Feb. 12, 1864.	5	Public Lands	7,000 00	
Nov. 17, 1866.	6	Dedham Street Grading	30,000 00	
Dec. 14, 1866.	6	Albany Street Damages	60,000 00	
			$343,000 00	
	7	West Roxbury Debt	20,000 00	
				363,000 00
		Carried forward		$11,512,505 00

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward		$11,512,505 00
		DUE IN 1887–88.		
Jan. 3, 1868.	6	Harrison Avenue Flats	$65,000 00	
April 11, 1868.	6	Devonshire Street.....	100,000 00	
			$165,000 00	
	6	Charlestown Debt.....	100,000 00	
				265,000 00
		DUE IN 1888–89.		
April 11, 1868.	6	Devonshire Street.....	$300,000 00	
May 22, 1868.	6	Church Street District.....	200,000 00	
June 6, 1868.	6	Widening Tremont Street.....	500,000 00	
June 6, 1868.	6	Widening Federal Street.....	250,000 00	
June 29, 1868.	6	Chestnut Hill Driveway.....	35,000 00	
Aug. 1, 1868.	6	Shawmut Avenue and Ruggles Street...	25,000 00	
Oct. 2, 1868.	6	Avon Place.....	115,000 00	
Nov. 6, 1868.	6	Church Street District.....	200,000 00	
Dec. 11, 1868.	6	Shawmut Avenue and Ruggles Street...	11,000 00	
Mar. 12, 1869.	6	Oliver Street.....	72,000 00	
			$1,708,000 00	
	6	Charlestown Debt.....	95,500 00	
	7	West Roxbury Debt	25,000 00	
				1,828,500 00
		DUE IN 1889–90.		
May 31, 1870.	6	Mt. Washington Avenue Bridge.....	$56,000 00	
June 24, 1870.	6	Devonshire Street	14,000 00	
			$70,000 00	
	6	Charlestown Debt.....	214,500 00	
	7	West Roxbury Debt.....	25,000 00	
				309,500 00
		DUE IN 1890–91.		
July 13, 1870.	6	Suffolk Street District.....	$300,000 00	
July 16, 1870.	6	Canton Street Grading.....	18,000 00	
Oct. 10, 1870.	6	Shawmut Avenue Extension.....	158,000 00	
Nov. 4, 1870.	6	Scollay's Building.....	73,000 00	
Nov. 11, 1870.	6	Harrison Avenue Extension	179,000 00	
Dec. 30, 1870.	6	Widening Kingston Street.....	143,000 00	
			$871,000 00	
	6	Charlestown Debt	240,000 00	
	7	West Roxbury Debt	25,000 00	
				1,136,000 00
		DUE IN 1891–92.		
July 16, 1870.	6	Canton Street Grading	$17,000 00	
Mar. 26, 1871.	6	Suffolk Street District	400,000 00	
July 3, 1871.	6	Columbus Avenue Extension	122,000 00	
Oct. 4, 1871.	6	Widening Dudley and other streets . .	111,000 00	
Oct. 13, 1871.	6	Suffolk Street District	213,000 00	
Dec. 22, 1871.	6	Atlantic Avenue	50,000 00	
Feb. 16, 1872.	6	Suffolk Street District	373,000 00	
Feb. 24, 1872.	6	Back Bay Bridges	175,000 00	
			$1,461,000 00	
	6	Charlestown Debt	300,000 00	
	7	West Roxbury Debt	25,000 00	
				1,786,000 00
		DUE IN 1892–93.		
July 16, 1870.	6	Canton Street Grading	$18,000 00	
July 3, 1871.	6	Columbus Avenue Extension	315,000 00	
Nov. 11, 1871.	6	Widening Federal-st. Bridge	85,000 00	
Dec. 12, 1871.	6	Widening Kneeland Street	100,000 00	
April 2, 1872.	6	South Market Street Extension	194,000 00	
June 6, 1872.	6	Devonshire Street Extension	394,000 00	
June 14, 1872.	6	Appleton Street Extension	83,000 00	
July 19, 1872.	6	Widening Congress Street	47,000 00	
Oct. 18, 1872.	6	Back Bay Bridges	16,000 00	
Oct. 18, 1872.	6	Widening Dudley and other streets . .	30,000 00	
Oct. 18, 1872.	6	Widening Warren Street	98,000 00	
Nov. 1, 1872.	6	Scollay's Building	53 000 00	
Nov. 9, 1872.	6	Washington Street Extension	790,000 00	
Dec. 20, 1872.	6	Suffolk Street District	100,000 00	
		Carried forward	$2,323,000 00	$16,837,505 0

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amounts of Loans.	Totals for Years.
		Brought forward	$2,323,000 00	$16,837,505 00
April 8, 1873.	5	Burnt District, Sterling £989,800	4,997,603 73	
July 5, 1873.	6	Columbus Avenue Extension	40,000 00	
			$7,360,603 73	
	6	Charlestown Debt	1,000 00	
				7,361,603 73
		DUE IN 1893–94.		
July 16, 1870.	6	Canton Street Grading	$16,000 00	
June 6, 1872.	6	Devonshire Street Extension	44,000 00	
Nov. 9, 1872.	6	Washington Street Extension	568,000 00	
April 15, 1873.	6	Chelsea Street Bridge	23,000 00	
May 3, 1873.	6	Suffolk Street District	275,000 00	
July 16, 1873.	6	Widening Washington and Essex Sts. .	211,000 00	
Sept. 18, 1873.	6	Fort Hill Wharf	110,000 00	
Dec. 2, 1873.	6	Broadway Bridge Foundations	114,000 00	
Jan. 3, 1874.	6	Eastern Avenue and Bridge	200,000 00	
Feb. 20, 1874.	6	Devonshire Street Extension	67,000 00	
			$1,628,000 00	
	6	Charlestown Debt	51,000 00	
				1,679,000 00
		DUE IN 1894–95.		
Feb. 20, 1874.	6	Devonshire Street Extension	$33,000 00	
Feb. 28, 1874.	6	Washington Street Extension	187,000 00	
Mar. 30, 1874.	6	Burnt District	762,500 00	
April 1, 1874.	6	Northampton Street District	200,000 00	
July 20, 1874.	6	Beach Street	176,000 00	
July 21, 1874.	6	" "	57,000 00	
				1,415,500 00
		DUE IN 1899–1900.		
Dec. 18, 1868.	5	Atlantic Avenue . . . . . } £735,800 Loan.	$1,166,586 86	
Dec. 31, 1868.	5	Widening Hanover Street . }	500,000 00	
July 23, 1869.	5	Fort Hill Improvement . . }	1,250,000 00	
Oct. 15, 1869.	5	Widening Hanover St. No. 2. }	600,000 00	
				3,516,586 86
		ON DEMAND.		
	*	Roxbury Debt	$450 00	
	6	Brighton Debt	3,140 60	
				3,590 60
				$30,813,786 19

* $150 payable annually in gold or silver.

RECAPITULATION

Of the Objects for which the outstanding Funded Debt of the City of Boston was contracted.

Bridges,		$337,000 00
Chestnut Hill Driveway,		36,000 00
City Hall,		277,000 00
City Hospital,		240,000 00
East Boston Ferries,		275,000 00
Old debts, renewal of,		595,205 00
Ordinary expenditures, etc.,		458,500 00
Public buildings, *exclusive of school-houses*,		898,000 00
Public Garden,		47,000 00
Public lands, *exclusive of South Bay*,		129,000 00
School-houses,		2,393,000 00
South Bay, exclusive of public lands,		151,000 00
Water to Deer Island,		75,000 00
Widening, extending, grading and building streets,		20,784,990 59
War expenses, viz.: —		
Recruiting fund,	$1,334,500 00	
Soldiers' relief,	264,000 00	
Emergency war fund,	100,000 00	
Other expenses,	13,000 00	
		1,711,500 00
		$28,408,195 59
Roxbury Debt, bearing interest at 5 per cent., currency,	$257,000 00	
Bearing interest at 5½ per cent., currency,	78,000 00	
Bearing interest at 6 per cent., currency,	82,000 00	
No interest,	*450 00	
		417,450 00
Dorchester Debt, bearing interest at 7 per cent., currency,		109,500 00
Charlestown Debt, bearing interest at 5 per cent., currency,	$168,000 000	
Bearing interest at 6 per cent., currency,	1,027,000 00	
		1,195,000 00
Carried forward,		$30,130,145 59

* $150 payable annually in gold or silver.

Brought forward,		$30,130,145 59
Brighton Debt, bearing interest at 6 per cent., currency,	$13,140 60	
Bearing interest at 6½ per cent., currency,	50,000 00	
Bearing interest at 7 per cent., currency,	170,500 00	
		233,640 60
West Roxbury Debt, bearing interest at 6½ per cent., currency,	$50,000 00	
Bearing interest at 7 per cent., currency,	400,000 00	
		450,000 00
		$30,813,786 19

COCHITUATE WATER LOANS, APRIL 30, 1877.

In addition to the City Debt, as heretofore stated, there exist Loans, made on account of the Cochituate Water Works, which become due as follows, viz.: —

Date of Order for Loan.	Rate of Interest.	Object of the Loan.	Amount of each Loan.	Totals for Years.
		*Due 1876-77.		
Nov. 17, 1865.	6	Chestnut Hill Reservoir	$4,000 00	$4,000 00
		Due 1878-79.		
June 30, 1858.	5	New Main from Brookline Reservoir†	$394,000 00	394,000 00
		Due 1879-80.		
July 2, 1869.	6	Chestnut Hill Reservoir	$500,000 00	
Oct. 2, 1869.	6	Water Works, Wards 13, 14 and 15	125,000 00	
April 15, 1870.	6	" " " " " "	75,000 00	700,000 00
		Due 1880-81.		
April 15, 1870.	6	Water Works, Wards 13, 14 and 15	$50,000 00	50,000 00
		Due 1897-98.		
May 28, 1867.	6	Chestnut Hill Reservoir	$300,000 00	
Nov. 26, 1867.	6	" " "	200,000 00	500,000 00
		Due 1898-99.		
April 21, 1868.	6	Chestnut Hill Reservoir	$250,000 00	
April 21, 1868.	6	Water Works, Wards 13, 14 and 15	200,000 00	
June 29, 1868.	6	Chestnut Hill Reservoir	540,000 00	
Dec. 15, 1868.	6	Water Works, Wards 13, 14 and 15	250,000 00	1,240,000 00
		Due 1900-01.		
July 2, 1869.	6	Chestnut Hill Reservoir	$250,000 00	
July 19, 1870.	6	Water Works, Ward 16	375,000 00	
March 21, 1871.	6	Renewal of Loan, due 1870-71	688,000 00	1,313,000 00
		Due 1901-02.		
June 27, 1871.	6	Water Works, Wards 13, 14, 15 and 16	$300,000 00	
June 27, 1871.	6	High Service, South Boston	30,000 00	330,000 00
		Due 1902-03.		
April 12, 1872.	6	Additional Supply of Water	$100,000 00	
April 26, 1872.	5	Renewal of Loan Due 1872-73	1,949,711 11	
April 11, 1873.	6	Additional Supply of Water	492,000 00	
June 6, 1873.	6	Parker Hill Reservoir	161,000 00	
June 6, 1873.	6	Water Works, Wards 13, 14, 15 and 16	115,000 00	
Dec. 20, 1873.	6	Water Works	137,000 00	2,954,711 11
		Due 1903-04.		
April 11, 1873.	6	Additional Supply of Water	$8,000 00	
Dec. 20, 1873.	6	Water Works	38,000 00	46,000 00
		Due 1904-05.		
June 6, 1874.	6	Water Works, Wards 13, 14, 15 and 16, and extension to Wards 17 and 19	$60,000 00	
Dec. 24, 1874.	6	Water Pipes, Wards 17 and 19	200,000 00	
April 30, 1875.	6	Water Works, Wards 17 and 19	43,700 00	303,700 00
		Carried forward		$7,835,411 11

* Matured, not called for.

† Of the $400,000 originally issued, as provided by the order of June 30, 1858, only $305,000 were used for the purpose; but July 14, 1859, a loan of $16,000 was obtained for raising the pipes on Tremont street; and one of $5,000, Dec. 8, 1860, for laying a new pipe on Beacon street. These sums, together with $74,000 obtained the financial year 1865-66, under loan orders of Dec. 13, 1864, and Sept. 9, 1865, for purchasing land for the Chestnut Hill Reservoir, in the towns of Newton and Brighton, make up the balance of $95,000 of the loan of June 30, 1858. This issue of City Debt certificates, for actual expenses of construction of the Water Works, will cover the balance of the loan issued as Water Loan, 1860-61, and so charged by the Treasurer, and by so doing the Auditor's City Debt and Water Loan accounts now agree with those of the Treasurer.

The amount issued for the construction of the Chestnut Hill Reservoir, over the $74,000, is charged to the cost of the Water Works, and issued as loans for that purpose.

Date of Order For Loan.	Rate of Interest.	Object of the Loan.	Amount of each Loan.	Totals for Years.
		Brought forward		$7,835,411 11
		DUE 1905–06.		
Feb. 26, 1875.	5	Additional Supply of Water	$1,452,000 00	
Feb. 26, 1875.	6	Additional Supply of Water	48,000 00	
April 30, 1875.	6	Water Works, Wards 17 and 19	56,300 00	
Dec. 31, 1875.	5	Water Works, Wards 17 and 19	100,000 00	
Dec. 31, 1875.	6	Water Works, Wards 17 and 19	41,000 00	
				1,697,300 00
		DUE 1906–07.		
Dec. 31, 1875.	6	Water Works, Wards 17 and 19	$16,000 00	
July 1, 1876.	5	Additional Supply of Water	2,000,000 00	
				2,016,000 00
		Total		$11,548,711 11

The average annual rate of interest on the above debt is about five and forty-nine hundredths per cent.

$5,895,711 11 @ 5 per cent. in gold,	$294,785 56
5,653,000 00 @ 6 " in currency,	339,180 00
$11,548,711 11	$633,965 56

RECAPITULATION

Of the objects for which the outstanding Funded Cochituate Water Loans of the City of Boston were contracted, as on preceding page and above.

Additional Supply of Water,	$4,100,000 00
Chestnut Hill Reservoir,	2,044,000 00
Renewal of Loan due 1872–73, obtained for the original construction of the works,	1,949,711 11
Water Works, Boston Highlands,	700,000 00
Renewal of Loan due 1870–71, obtained for the original construction of the works,	688,000 00
Water Pipes and Water Works, West Roxbury and Brighton Districts,	457,000 00
Water Works, Boston Highlands and Dorchester District,	415,000 00
Water Works, Dorchester District,	375,000 00
New main from Brookline Reservoir,	299,000 00
Water Works, 1873,	175,000 00
Parker Hill Reservoir,	161,000 00
City Purposes, 1860–61,	95,000 00
Water Works, Boston Highlands and Dorchester district, and Extension to West Roxbury and Brighton districts,	60,000 00
High Service, South Boston,	30,000 00
Total,	$11,548,711 11

MYSTIC WATER WORKS LOANS.

The following is a schedule of the debt issued by the late City of Charlestown, on account of the construction of the Mystic Water Works, remaining unpaid, and a loan issued under authority of order of City Council, passed Feb. 15, 1876, for building a sewer in Mystic Valley, $205,000, due 1885–86.

When Due.	Rate of Interest.	Amounts.	Totals.
1881–82	6		$26,000 00
1882–83	5		100,000 00
1883–84	5		202,000 00
1884–85	6		1,000 00
1885–86	6		240,000 00
1886–87	6		60,000 00
1887–88	6		53,000 00
1890–91	6		151,000 00
1891–92	6		206,000 00
1892–93	6		42,000 00
1893–94	5	$108,000 00	
1893–94	6	39,000 00	
			147,000 00
			$1,228,000 00

Of the above amount, $410,000 00 bear 5 per cent. interest in currency,	$20,500 00
Of the above amount, $818,000 00 bear 6 per cent. interest in currency,	49,080 00
Average rate on $1,228,000 00 about 5.67 per cent. in currency,	$69,580 00

CONSOLIDATED DEBT.

OF THE

CITY OF BOSTON.

ON THE 30TH OF APRIL, 1877.

The AMOUNT of the Consolidated Funded Debt of the City, including Water Loans, on the 30th of April, 1877, was $43,590,497.30, and is made up of the following items: —

CITY DEBT, *as per statement on page* 196,	$28,408,195 59
COCHITUATE WATER LOANS, *as per statement on page* 205,	11,548,711 11
ROXBURY DEBT, *as per statement on page* 203,	417,450 00
DORCHESTER DEBT, *as per statement on page* 203,	109,500 00
CHARLESTOWN DEBT, *as per statement on page* 203,	1,195,000 00
MYSTIC WATER DEBT, *as per statement on page* 207,	1,228,000 00
BRIGHTON DEBT, *as per statement on page* 204,	233,640 60
WEST ROXBURY DEBT, *as per statement on page* 204,	450,000 00
	$43,590,497 30

The classification of the Consolidated Debt of the City, April 30, 1877, is as follows: —

CITY DEBT proper,	$24,121,047 19
COCHITUATE WATER DEBT. — The cost of the works to April 30, 1877, as stated on page 215,	14,124,359 51
WAR LOANS, outstanding,	1,711,500 00
ROXBURY DEBT, outstanding,	417,450 00
DORCHESTER DEBT, outstanding,	109,500 00
CHARLESTOWN DEBT, outstanding,	1,195,000 00
MYSTIC WATER DEBT, outstanding,	1,228,000 00
BRIGHTON DEBT, outstanding,	233,640 60
WEST ROXBURY DEBT, outstanding,	450,000 00
	$43,590,497 30

THE INDEBTEDNESS

OF THE

CITY OF BOSTON,

Less means on hand for paying the same.

OF THE FINANCIAL YEARS 1875–76 AND 1876–77, COMPARED.

The total amount of the Debt, as shown on the preceding page, outstanding at the close of the financial year 1876–77, April 30, 1877, was		$43,590,497 30
To meet which there is in the hands of the Commissioners on the Sinking Funds, bonds and cash, belonging to the several Sinking Funds, as stated on page 185,	$15,437,043 24	
Also bonds and mortgages on hand in the Collector's office, amounting to	$672,930 31	
		16,109,973 55
Debt, less means for paying, April 30, 1877,		$27,480,523 75
The total consolidated debt of the City, at the close of the financial year 1875–76, April 30, 1876, including *Funded and Unfunded Debt and Outstanding Water Loans*, less the means then on hand for paying the same $16,880,-387.41, was,		27,052,777 60
Increase of the Debt, less means for paying the same, since April 30, 1876,		$427,746 15

The Debt account should stand as follows: —

City Debt, including "War Loans," "Roxbury Loans," "Dorchester Loans," "Charlestown Loans," "Brighton Loans," and "West Roxbury Loans,"		$28,238,137 79
Cochituate Water Debt. — The cost of the Cochituate Water Works, up to the 30th April, 1877, as stated on page 215,	$14,124,359 51	
Mystic Water Loans,	1,228,000 00	
		15,352,359 51
		$43,590,497 30

APPENDIX.

FINANCIAL DEPARTMENT

OF THE

CITY OF BOSTON

FOR THE FINANCIAL YEAR 1876-77.

(*Commencing May* 1, 1876, *and ending April* 30, 1877.)

Mayor: SAMUEL C. COBB, from May 1, 1876, to January 1, 1877; FREDERICK O. PRINCE, from January 1 to May 1, 1877.

City and County Treasurer: CHAS. H. DENNIE.

Auditor of Accounts: ALFRED T. TURNER.

City and County Collector: THOMAS SHERWIN.

COMMITTEE ON FINANCE.

From May 1, 1876, *to January* 1, 1877.

The Mayor, *ex officio*, Samuel C. Cobb; The Chairman of the Board of Aldermen, *ex officio*, John T. Clark; Councilmen Francis H. Peabody (Chairman on the part of the Common Council), Eugene H. Sampson, Levi L. Willcutt, Francis Jaques, Curtis Guild, Phinehas J. Stone, Jr., J. Wilder May. Alfred T. Turner, Clerk.

From January 1, 1877, *to May* 1, 1877.

The Mayor, *ex officio*, Frederick O. Prince; the Chairman of the Board of Aldermen, *ex officio*, John T. Clark; Coucilmen Eugene H. Sampson (Chairman on the part of the Common Council), Phinehas J. Stone, Jr., J. Homer Pierce, Moses W. Richardson, Joaquin K. Souther, Henry F. Coe, Webster F. Warren. Alfred T. Turner, Clerk.

COMMITTEE ON ACCOUNTS.

From May 1, 1876, *to January* 1, 1877.

Aldermen John T. Clark (Chairman); Solomon B. Stebbins, Hugh O'Brien; Councilmen James J. Flynn (Chairman on the part of the Common Council), J. Augustus Felt (Clerk), Osborne Howes, Jr., Benjamin Pope, John Sweetser.

From January 1, 1877, *to May* 1, 1877.

Aldermen John T. Clark (Chairman); Hugh O'Brien, Nehemiah Gibson; Councilmen J. Augustus Felt (Chairman on the part of the Common Council), Osborne Howes, Jr., Lowell B. Hiscock, Roger Wolcott (Clerk), Coolidge Barnard.

BOARD OF COMMISSIONERS ON THE SINKING FUNDS.

From May 1, 1876, *to January* 1, 1877.

Mayor, Samuel C. Cobb (Chairman); Auditor of Accounts, Alfred T. Turner (Secretary); Chairman of the Committee on Accounts, John T. Clark; Chairman of the Committee on Finance on the part of the Common Council, Francis H. Peabody, — all *ex officiis*. At large, Newton Talbot, and George P. Denny. Treasurer of the Board, C. H. Dennie, City and County Treasurer.

From January 1, 1877, *to May* 1, 1877.

Mayor, Frederick O. Prince (Chairman); Auditor of Accounts, Alfred T. Turner (Secretary); Chairman of the Committee on Accounts, John T. Clark; Chairman of the Committee on Finance on the part of the Common Council, Eugene H. Sampson, — all *ex officiis*. At large, Newton Talbot and George P. Denny. Treasurer of the Board, C. H. Dennie, City and County Treasurer.

COST OF THE COCHITUATE WATER WORKS.

The following table shows the gross payments for constructing, carrying on and extending the Cochituate Water Works, from their commencement, August 20, 1846, to April 30, 1877, and the interest, discount and premium on the debt created for the purpose; also the income received from all sources to the credit of said works.

GROSS EXPENDITURES.

Water Commissioners' payments,		$4,043,718 21
Water Board of 1850, payments,		366,163 89
Cochituate Water Board's requisitions to April 30, 1877,		12,925,820 86
Other payments, which include salaries paid to the Water Registrar, previous to 1866–67, Treasurer's Clerk for this department to 1875–76, executions against the city on account of the works, etc.,		99,369 60
Interest, discount and premium account,		12,483,738 72
Total Gross Expenditures,		$29,918,811 28

GROSS INCOME.

From water-rates from 1848 to April, 30, 1877,	$13,575,175 47	
From shutting off and letting on water for non-payment of rates, sales of old materials, land, etc.,	814,671 09	
From premium on loans,	363,456 80	
		14,753,303 36
NET COST of the Cochituate Water Works to the City, all income being deducted April 30, 1877,		$15,165,507 92

The construction account table, given on the next page, is exclusive of interest, premium and exchange paid in excess of receipts, and includes all the cost of street-mains, etc.

This shows clearly that there has been a deficiency in the receipts to cover the running expenses of the works and interest on the cost of the works, since the water was supplied to the citizens, of $1,041,148.41.

COST OF CONSTRUCTION OF THE WORKS TO MAY 1, 1877.

Cost of Water Works to January 1, 1850, as per final report of Water Commissioners,		$3,998,051 83
Extension to East Boston,		281,065 44
Jamaica Pond Aqueduct,		45,237 50
New Dam at Lake Cochituate,		10,940 08
Raising lake two feet, including damages,		28,002 18
Dudley Pond, Lower Dam, and making connections with the lake,		18,982 23
New Main from Brookline Reservoir,		304,991 83
Land and Water Rights since January 1, 1850,		58,331 40
Land Damages since January 1, 1850,		15,511 62
New Pipe Yard and Repair Shop,		25,666 51
Upper Yard, buildings, etc.,		9,165 63
New Water Pipes, East Boston,		20,999 43
New Main, East Boston,		24,878 08
Water to Deer Island,		75,000 00
Pumping Works at Lake Cochituate,		15,000 00
High Service, Stand Pipe, Engine Houses, and Engines,		83,829 53
High Service, South Boston,		27,860 29
Chestnut Hill Reservoir, including land,		2,449,982 07
Parker Hill Reservoir, " "		228,246 17
Charles River Siphon, " "		26,532 35
Keeper's House, Parker Hill,		2,764 90
Temporary High Service, Brighton,		7,865 86
Additional Supply of Water, including land damages and all expenses,		3,110,314 82
Cost of Main Pipe, since January 1, 1850,		844,186 02
" Laying Main Pipe, since January 1, 1850,		475,581 51
" Hydrants, Stopcocks and Boxes, and setting same,		258,620 64
" Main Pipe, for extension in Roxbury, Dorchester, Brighton and West Roxbury districts,		959,186 71
" Laying Main Pipe for extension in Roxbury, Dorchester, Brighton and West Roxbury districts,		416,986 76
" Hydrants, Stopcocks and Boxes, and setting same in above districts,		356,934 97
		$14,180,716 36
Cr. By sale of Jamaica Pond Aqueduct,	$32,000 00	
By sales of Land, to May 1, 1877,	24,356 85	
		56,356 85
		$14,124,359 51

WAR EXPENSES.

The following table exhibits the gross expenditures of all kinds incurred by the city on account of the Southern Rebellion, which terminated in the spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer which had been advanced for that purpose. The receipts (except $522.12) under the head of Soldiers' Relief are amounts which have been refunded by the State of Massachusetts.

	Expenditures.	Receipts.
RECRUITING.		
1862–63	$937,012 26	$42,350 00
1863–64	255,365 52	64,296 00
1863–64, State Bounty tax	513,026 41	.....
1864–65	549,050 43	150,086 84
1867–68	.....	60 00
1868–69	.....	1,489 97
SOLDIERS' RELIEF.		
1861–62	129,309 00	479 12
1862–63	309,553 09	61,071 02
1863–64	297,328 33	257,066 51
1864–65	293,987 67	310,759 87
1865–66	117,469 30	290,007 28
1866–67	257,407 60	164,000 00
1867–68	109,179 79	205,000 00
1868–69	108,709 95	145,387 63
1869–70	102,845 29	102,500 00
1870–71	96,564 20	99,043 00
1871–72	89,942 41	95,500 00
1872–73	83,940 45	87,700 00
1873–74	83,435 12	81,600 00
1874–75	88,639 87	90,936 35
1875–76	84,219 50	86,100 00
1876–77	82,225 36	81,900 00
OTHER EXPENSES.		
1861–62	90,151 63	6 52
1862–63	15,856 53	.....
1863–64	33,010 34	.....
1864–65	19,457 60	1,061 23
1865–66	23,371 13	8,580 00
1866–67	19,795 05	.....
1867–68	7,750 98	.....
1868–69	1,959 00	.....
1869–70	900 50	.....
1870–71	52 00	.....
	$4,801,516 31	$2,426,981 34

Gross Expenditures	$4,801,516 31
" Receipts	2,426,981 34
NET WAR EXPENSES	$2,374,534 97

LAMP DEPARTMENT.

The whole cost for lighting the streets of the city, during the financial year 1876–77 was $479,937.80 against $496,456.53 in the previous year. On the 30th of April, 1877, the city was lighted with 9,530 gas, and 1,834 oil lamps, being an increase of 482 gas, and an increase of 640 oil lamps, as compared with the previous year. The lamps are located as follows: —

In City Proper, ...	4,043 gas, and	84 oil.
In South Boston, . . .	878 gas, and	442 oil.
In East Boston, ...	561 gas, and	301 oil.
In Roxbury district, . .	1,542 gas, and	20 oil.
In Dorchester district, .	922 gas, and	319 oil.
In West Roxbury district,	456 gas, and	460 oil.
In Brighton district, . .	385 gas, and	208 oil.
In Charlestown district, .	743 gas, and	0 oil.

The prices paid for gas in the public lamps to the several gas companies are, Boston at the rate of $2.00 per thousand cubic feet; Roxbury, Charlestown, South and East Boston $2.40; Dorchester, West Roxbury, Brookline, $2.90 per thousand feet.

The men who clean and light the gas lamps are paid at the rate of 1¾ cents per lamp per night, and have an average of one hundred and seven lamps each, except those in the Roxbury, Dorchester, West Roxbury, and Brighton districts, who receive one dollar and sixty-seven cents per day.

The underground *service* pipes are laid and kept in repair by the various companies, under the direction of the Superintendent of Lamps, and at the expense of the city, without pecuniary consideration or profit to the companies.

The oil lamps, during the past year, have been lighted and cleaned by men employed by the Superintendent of Lamps, at the rate of three cents per lamp, per night, for this service.

The oil is purchased of the refiners at the lowest market rates.

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1876–77, compared with the previous year, has been as follows, viz.: —

House of Correction. — The number of inmates on the 30th of April, 1877, was 605, viz.: 542 males and 63 females; average for the year, 566; previous year, 587. Expenditures, 1876–77, $84,463.88; 1875–76, $97,618.16. Income, 1876–77, $26,360.37; 1875–76, $29,352.83. The income of 1876–77 is 31¼ per cent. of carrying on the same, and making the net expenditures of 1876–77, $58,103.51, against $68,265.33 in 1875–76.

Houses of Industry, Reformation, etc. — The whole number of inmates in these institutions on the 30th of April, 1877, was 1,721, viz.: 1,169 males, 552 females; average for the year, 1,827; previous year, 1,749; distributed as follows: Almshouses, 723; House of Industry, 785; House of Reformation, boys, 291; girls, 27; total, 318. Total expenditures for these institutions, located at Deer and Rainsford Islands, and Almshouse, Charlestown District, 1876–77, $206,893.38; 1875–76, $217,580.24. Income, 1876–77, $11,512.41; 1875–76, $13,726.41. The income of 1876–77 is 5⅝ per cent. of carrying on the same, including improvements and repairs on the buildings, and making the *net* expenditures, 1876–77, $195,380.97 against $203,853.83 in 1875–76.

Lunatic Hospital. — The number of inmates on the 30th of April, 1877, was 192, viz.: males, 95; females, 97; average for the year, 199; previous year, 204. Expenditures, 1876–77, $57,138.58; 1875–76, $59,391.10. Income, 1876–77, $7,605.12; 1875–76, $7,524.04. The income of 1876–77 is 13¼ per cent. of the cost of carrying on the establishment, and making the *net* cost of 1876–77 $49,533.47, against $51,867.06 in 1875–76.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the Bureau of Charity, Chardon street, and his office hours are from 10 A. M. to 12 M., daily.

The number of persons vaccinated and revaccinated at this office, free of expense, during the year ending 30th April, 1877, was 1,287.

The number of children examined and furnished with the certificate of vaccination required to entitle them to enter the public schools was 632.

The number of gratuitous supplies of vaccine virus to physicians belonging to Boston was 25.

The duty of attending all cases of sickness at the Suffolk County Jail, City Prison, Police Station Houses, except those of East and South Boston, Charlestown, West Roxbury and Brighton districts, and at the City Temporary Home, Charity Building, Chardon street, is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last twenty-four financial years, ending 30th April in each year; also the average number of scholars for each school year, ending July 31, to 1864–65, and from that year for the year ending March 1, to and including 1872–73, and since that year for the year ending Jan. 31.

FINANCIAL YEAR.	No. of Scholars.	Salaries of Teachers and Officers, School Committee.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Cost of new School-houses.	Total Expenditures.	Total Rate per Scholar for running expenses, exclusive of school-houses.
1853–54	22,528	$198,225 79	$8 80	$54,680 51	$2 43	$21,941 66	$274,847 96	$11 23
1854–55	23,739	229,269 14	9 66	59,807 00	2 52	100,803 04	389,879 18	12 18
1855–56	23,749	230,758 70	9 72	61,699 96	2 60	150,212 30	442,670 96	12 32
1856–57	24,231	232,394 77	9 59	71,099 62	2 93	47,459 03	350,953 42	12 52
1857–58	24,732	265,526 79	10 74	80,871 20	3 27	225 00	346,622 99	14 01
1858–59	25,453	275,784 03	10 83	79,823 73	3 14	105,186 42	460,794 18	13 97
1859–60	25,328	284,920 46	11 25	89,548 60	3 54	144,562 67	519,031 73	14 79
1860–61	26,488	294,395 39	11 11	114,136 34	4 31	223,853 28	632,385 01	15 42
1861–62	27,081	308,348 28	11 38	110,427 06	4 08	155,392 40	574,167 74	15 46
1862–63	27,051	319,066 22	11 80	113,847 17	4 20	101,953 62	534,867 01	16 00
1863–64	26,961	332,710 66	12 34	132,761 75	4 92	5,870 87	471,343 28	17 26
1864–65	27,095	380,833 06	14 05	172,331 78	6 36	90,609 84	643,774 68	20 41
1865–66	27,204	412,550 82	15 16	163,270 76	6 00	200,553 64	776,375 22	21 16
1866–67	28,002	503,596 66	17 98	176,108 85	6 29	101,575 09	781,280 60	24 27
1867–68	*27,982	561,169 98	20 05	211,536 43	7 56	188,790 80	961,497 21	27 61
1868–69	33,994	738,198 37	21 71	244,478 63	7 19	346,610 78	1,329,287 78	28 90
1869–70	*35,442	739,345 65	20 86	248,066 95	7 00	612,337 86	1,599,750 46	27 86
1870–71	36,758	838,366 77	22 81	293,232 59	7 98	443,679 71	1,575,279 07	30 79
1871–72	†41,778	886,940 47	21 23	329,639 18	7 89	97,800 68	1,314,380 33	29 12
1872–73	†37,745	953,502 06	25 26	338,970 85	8 98	454,230 34	1,746,703 25	34 24
1873–74	*†43,258	1,041,375 52	24 07	377,681 52	8 73	446,663 25	1,865,720 29	32 80
1874–75	†46,464	1,249,498 93	26 89	474,874 68	10 22	356,669 74	2,081,043 35	37 11
1875–76	†49,317	1,266,803 59	25 69	470,830 68	9 54	277,746 57	2,015,380 84	35 23
1876–77	†50,308	1,268,604 23	25 21	422,472 22	8 40	125,539 04	1,816,615 49	33 61

* In 1867–68, Roxbury was annexed; in 1869–70, Dorchester; and in 1873–74, Charlestown, Brighton and West Roxbury.

† In 1871–72, 5,128 were in evening schools. In 1872–73, 2,121 were in evening schools. In 1873–74, 1,714 were in evening schools. In 1874–75, 1,522 were in evening schools (average attendance). In 1875–76, 3,393 were in evening schools. In 1876–77, 3,727 were in evening schools.

SALARIES OF THE TEACHERS

OF THE

PUBLIC SCHOOLS OF THE CITY OF BOSTON,

AS FIXED BY THE SCHOOL COMMITTEE, FOR THE SCHOOL YEAR FROM SEPTEMBER 1, 1876, TO SEPTEMBER 1, 1877.

FIRST GRADE. — HIGH SCHOOLS.

Head-Masters,	first year, $3,500;	subsequently	$4,000	per	annum.
Masters,	" " 2,800;	"	3,200	"	"
Sub-Masters,	" " 2,200;	"	2,600	"	"
Ushers,	" " 1,700;	"	2,000	"	"

SECOND GRADE. — GRAMMAR SCHOOLS.

Masters,	first year, $2,800;	subsequently	$3,200	per	annum.
Sub-Masters,	" 2,200;	"	2,600	"	"
Ushers,	" 1,700;	"	2,000	"	"
Exception, Sarah J. Baker, Principal of Dudley School for Girls, by Special Vote			2,000	"	"

THIRD GRADE. — HIGH SCHOOLS.

Assistant Principal	$2,000	per	annum.
First Assistants	1,800	"	"
Second "	1,500	"	"
Third "	1,200	"	"
Fourth "	1,000	"	"
Assistants in Normal School, each	1,500	"	"

FOURTH GRADE. — GRAMMAR SCHOOLS.

First Assistants	$1,200	per	annum.
Second First Assistants	1,000	"	"
Second Assistants	850	"	"
Third Assistants, first year, $600; second year, $700; subsequently	800	"	"

FIFTH GRADE. — PRIMARY SCHOOLS.

Fourth Assistants, first year, $600; second year, $700; subsequently	$800	per	annum.

SPECIAL GRADE.

Director of Music	$3,300 00	per	annum.
District Teachers of Music	3,000 00	"	"
Teacher of Music in West Roxbury and Brighton districts	1,800 00	"	"
Director of Drawing	3,300 00	"	"
District Teachers of Drawing	2,500 00	"	"
Assistant Drawing Teacher, Dorchester district	1,700 00	"	"
" " " Roxbury High	700 00	"	"
Teacher of Chemistry, Girls' High	1,500 00	"	"
Assistant in Chemistry	800 00	"	"

Teacher of French, Latin, and English High Schools	$3,200 00	per annum.
" " Girls' High School	750 00	" "
" " Dorchester High School	600 00	" "
" " Roxbury " "	600 00	" "
" " Charlestown " "	600 00	" "
" " Brighton " "	250 00	" "
" German, Latin School	200 00	" "
" " Girls' High School	750 00	" "
" " Dorchester High School	600 00	" "
" " Roxbury "	600 00	" "
" " West Roxbury "	500 00	" "
Principal of Deaf-Mute School	1,500 00	" "
First Assistant of Deaf-Mute School	900 00	" "
Assistants of Deaf-Mute School, first year, $700; subsequently	800 00	" "
Teachers of Licensed Minors and Kindergarten, first year, $600; second year, $700; subsequently	800 00	" "
Instructor School of Military Drill	1,500 00	" "
Extra Teacher of Mathematics	1,000 00	" "
Sewing, for each Division	87 50	" "
Principal of Evening High School	10 00	per night.
Assistants " "	5 00	"
Assistant " "	1 00	"
Principals of " Drawing Schools	10 00	"
Acting Principal of Evening Drawing School	6 00	"
Assistants " " "	5 00	"
Principals of Evening Schools	3 00	"
Assistants " "	1 00	"
Teacher of Physical Culture, Normal School	600 00	per annum.
" Drawing " "	1,000 00	" "

COST OF FUEL FOR SCHOOL BUILDINGS.

1876-77.

The Expenditures for Fuel for the School Buildings in 1876–77 amount to $52,917.51, distributed as follows: —

HIGH AND GRAMMAR SCHOOLS.

School Buildings.	Coal. Tons.	Wood. Cords.	Amounts.
Adams	118	2.4	$707 63
Andrew and Branch	91	3.4	564 60
Bigelow	106	1.1	623 85
Bowditch	100	.....	591 50
Bowdoin	81	1.4	488 50
Brimmer	125	1.	730 00
Chapman	75	6.4	510 75
Comins	116	2.4	701 10
Dearborn	126	3.	759 10
Dudley (for Boys)	125	1.4	732 75
Dudley (for Girls)	49	2.	309 75
Dwight	145	1.	872 50
Eliot	80	.....	460 00
Emerson, formerly Prescott	100	.....	575 00
Everett	145	2.	878 25
Franklin	75^{300}	1.4	449 11
Gaston	205	4.4	1,255 25
Hancock and Branch	208	6.	1,272 30
High and Latin and Branches	135	4.	827 85
High (Girls)	275	.....	1,636 25
High (Highlands)	94	1.	569 55
Lawrence	117	1.	695 20
Lewis	70	1.	413 75
Lincoln	122	4.	768 50
Lowell	115	3.	705 75
Lyman	160	.....	953 00
Mayhew	.....	1.	12 50
Norcross	65	1.	383 25
Phillips	175	.....	1,028 25
Quincy	145	.....	850 25
Rice	100	3.	603 00
Sherwin	135	5.	822 75
Shurtleff	120	2.	723 50
Wells	101^{1000}	.....	583 63
Winthrop	100	1.	586 00
Allston, Brighton District	30	.....	172 50
Auburn, " "	23	.....	135 55
Bennett (New), Brighton District	105	2.	638 75
Bennett (Old), " "	40	1.	239 25
High, " "	60	1.	355 25
Bunker Hill, Charlestown District	126	.4	753 00
Frothingham, formerly Winthrop, Charlest'n District	76^{1800}	1.	451 68
Harvard, " "	95	2.4	587 50
High, " "	60	.....	346 10
Amounts carried forward	$4,715^{1100}$	75.1	$28,324 50

School Building.	Coal. Tons.	Wood. Cords.	Amounts.
Amounts brought forward	$4,715^{1100}$	75.1	$28,324 50
Prescott, Charlestown District	67.1	1.4	402 95
Warren, " "	105	2.	622 50
Atherton, Dorchester District	45	2.	281 25
Everett, " "	32^{1000}	.....	189 63
Gibson, " "	40	2.	263 50
Harris, " "	60	1.	355 00
High, " "	50	2.4	312 00
Mather (New), Dorchester District	90	4.	554 50
Mather (Old), " "	10	1.	68 75
Minot, " "	64	3.4	409 85
Stoughton, " "	55	1.	344 00
Tileston, " "	25	1.	155 00
Central, West Roxbury District	60	.....	356 00
Florence, " "	10	1.	68 75
High, " "	66	.....	396 00
Hillside, " "	50	1.4	304 50
Mt. Vernon, " "	30	1.	183 75
Evening School	57^{910}	7.1	421 83
School for Deaf-Mutes	35	.....	212 25
	$5,667^{1100}$	107.2	$34,226 51
Primary Schools	$2,976^{880}$	113 6	18,624 25
School Building, Mason street	10	1.	66 75
Weighing and Inspecting	.....	.....	1,250 00
	$8,653^{1980}$	222.	$54,167 51
For 1875–76	$9,184^{750}$	265.5	$68,850 12

The fuel for the Public Buildings (except those exempted by ordinance), and for the School-houses, was furnished by contract, for the year commencing July 1, 1876, at the following rates, viz.: — $5.75 per ton of 2,000 lbs. for white-ash coal, housed; $7.50 per cord for hard wood; $7.00 per cord for pine wood, and $2.00 per cord for sawing once, splitting and piling, $3.00 per cord for sawing twice, splitting and piling, and $4.00 for sawing three times, splitting and piling.

DEPARTMENT EXPENSES.

Annual Expenditures of several departments for seventeen years past, commencing with the financial year 1860–61 : —

Institutions at Deer Island.			House of Correct'n.		Lunatic Hospital.	
Year.	Amount.	No. Inmates.	Amount.	No. Inmates.	Amount.	No. Inmates.
1860–61 . .	$76,917 21	684	$45,201 29	394	$26,906 01	162
1861–62 . .	68,905 86	693	40,454 81	344	25,997 35	186
1862–63 . .	68,881 73	606	39,858 83	266	29,375 16	173
1863–64 . .	85,792 29	642	38,971 65	245	32,316 97	173
1864–65 . .	91,304 66	621	45,842 07	195	37,996 51	171
1865–66 . .	87,202 73	695	51,018 21	262	43,167 47	180
1866–67 . .	99,606 38	709	71,713 65	342	47,847 85	177
*1867–68 . .	118,042 11	805	70,765 76	389	54,863 28	175
1868–69 . .	126,878 08	991	70,920 03	445	57,910 84	187
†1869–70 . .	113,823 97	998	74,381 12	441	75,911 92	205
1870–71 . .	111,212 35	1,009	82,001 09	428	64,441 48	227
1871–72 . .	137,291 83	1,146	63,696 28	389	61,608 91	238
1872–73 . .	181,489 37	1,205	70,012 97	406	55,303 00	216
‡1873–74 . .	191,730 39	1,309	106,090 64	530	59,987 97	193
1874–75 . .	§209,936 99	1,513	109,800 70	575	64,626 71	204
1875–76 . .	§217,580 24	1,749	97,618 16	587	59,391 10	207
1876–77 . .	§206,893 38	1,827	84,463 88	566	57,138 58	197

* Annexation of Roxbury, January, 1868.
† " " Dorchester, January, 1870.
‡ " " Charlestown, Brighton and West Roxbury, Jan., 1874.
§ " " Including Almshouse at Charlestown.

Fire Department.							Fire Alarm Departm't.	Police Departm't.	
Year.	Amount.	Apparatus in service.				Men.	Amount.	Amount.	No. of Officers.
		S. E.	H. C.	C. E.	H. & L.				
1860–61	$96.291 98	9	9	. .	3	245	$8,203 81	$234,526 79	292
1861–62	80,419 51	10	9	. .	3	260	6,536 56	256,164 53	302
1862–63	90,984 50	10	9	. .	3	258	6,775 16	254,308 45	319
1863–64	109,834 66	10	9	. .	3	266	11,921 78	331,633 59	336
1864–65	135,730 65	10	9	. .	3	267	12,299 74	344,971 78	358
1865–66	137,551 92	11	9	. .	3	280	17,070 73	404,833 97	375
1866–67	151,624 63	11	9	. .	3	281	26,119 18	454,079 09	383
*1867–68	180,218 46	14	13	. .	4	281	23,998 67	433,944 66	344
1868–69	229,047 43	14	13	. .	4	358	‖40,741 91	512,829 84	412
†1869–70	286,275 29	21	15	. .	7	389	¶24,837 67	552,921 30	443
1870–71	333,891 00	21	14	. .	7	466	**51,964 00	578,344 96	500
1871–72	399,249 63	21	17	. .	7	472	42,763 89	575,324 28	468
1872–73	605,310 90	§22	16	. .	7	475	40,507 00	643,042 62	520
‡1873–74	591,640 27	§28	13	1	11	650	††51,092 49	683,892 78	628
1874–75	591,848 35	§29	12	5	11	650	††35,258 25	‡‡811,587 67	661
1875–76	564,275 49	§29	11	5	11	668	††21,497 61	832,257 96	695
1876–77	560,052 76	§29	11	7	11	660	††30,267 97	833,337 86	700

Year.	Repairs Eng. Houses, etc.	Erection Eng. Houses, etc.	Repairs, etc., Stat'n Houses.	Erection Sta. Houses.
	Amount.	Amount.	Amount.	Amount.
1860–61 . . .	$5,823 95	$8,106 39	$3,428 46	. . . . .
1861–62 . . .	1,649 89	5,014 75	3,097 91	$31,671 42
1862–63 . . .	4,926 55	5,952 60	1,856 25	. . . . .
1863–64 . . .	4,095 94	773 83	1,758 77	. . . . .
1864–65 . . .	7,146 92	4,600 00	2,400 32	28,000 00
1865–66 . . .	9,441 46	28,053 29	1,951 38	35,653 25
1866–67 . . .	8,135 16	2,000 00	3,641 64	78,361 79
*1867–68 . . .	26,237 40	20,601 36	4,560 67	650 00
1868–69 . . .	14,963 69	7,545 97	9,820 44	55,395 79
†1869–70 . . .	33,445 68	53,790 77	8,795 81	13,165 57
1870–71 . . .	32,652 21	19,608 84	7,905 22	20,543 79
1871–72 . . .	26,829 98	59,230 95	6,604 15	34,662 31
1872–73 . . .	16,024 35	72,567 95	8,203 16	14,744 09
‡1873–74 . . .	28,778 37	151,801 58	8,488 71	52,503 65
1874–75 . . .	14,099 45	105,167 80	8,857 93	67,801 81
1875–76 . . .	6,668 43	34,862 18	11,232 79	9,869 49
1876–77 . . .	5,523 44	8,950 21	6,837 66	. . . . .

* Roxbury annexed, January, 1868. † Dorchester annexed, January, 1870. ‡ Charlestown, Brighton, and West Roxbury annexed, January, 1874. § Also, two hand-engines, 1873-74; fire-boat since 1872-73, and one hand-engine, 1874-75, and 1875-76. ‖ Extension to Roxbury included. ¶ $8,000 additional for right in Roxbury and Dorchester. ** Extension to Dorchester included. †† Bells and clocks included, and 1874-75, and 1876-77, extension to Brighton included. ‡‡ Cost of Harbor Police-boat included.

Year.	Health Departm't.		Quarantine Department.	Paving Department.		
	Amount.	No. of Employés	Amount.	Amount.	Employés	Miles of Public Streets.
1860–61	$142,039 07	263	$2,594 10	$206,333 82	91	111 7–10
1861–62	136,075 88	286	6,860 03	199,364 16	97	
1862–63	139,489 52	279	4,814 32	160,203 14	99	
1863–64	151,833 47	268	1,587 83	154,522 31	82	
1864–65	186,696 05	306	2,030 86	148,560 61	84	
1865–66	193,111 55	309	1,105 86	162,801 77	87	
1866–67	248,962 71	386	16,712 18	264,783 28	120	
*1867–68	248,717 18	307	5,056 07	270,361 11	125	
1868–69	288,097 05	354	4,946 25	409,814 75	205	
†1869–70	306,162 57	348	5,573 68	708,086 07	285	
1870–71	298,892 87	357	10,945 89	874,046 59	426	
1871–72	338,798 06	415	13,285 81	940,036 27	507	
1872–73	369,227 70	445	¶37,239 09	956,815 20	662	
‡1873–74	§446,877 08	450	20,248 31	965,474 60	673	350 7–10
1874–75	§467,433 38	500	17,055 59	1,254,463 18	1,000	
1875–76	§462,771 12	450	14,213 76	1,024,627 66	730	
1876–77	§423,698 72	450	16,694 74	989,816 15	750	

Sewers.			Lamp Department.		Bridges. (Ordinary.)
Year.	Amount.	Feet of Sewers Built.	Amount.	No. of Lamps.	Amount.
1860–61	$57,116 96	15,966	$139,482 84	4,222	$13,279 44
1861–62	28,529 55	12,857	142,974 32	4,545	10,084 58
1862–63	17,305 99	7,708	160,916 04	4,719	9,966 55
1863–64	23,459 53	5,281	162,142 82	4,780	11,312 24
1864–65	20,410 74	3,394	192,071 04	4,837	18,305 68
1865–66	44,819 63	9,091	211,025 77	4,936	15,855 45
1866–67	40,391 25	8,400	219,495 00	4,983	13,968 57
*1867–68	41,055 53	7,930	237,272 10	5,663	13,086 54
1868–69	76,736 26	18,530	271,167 23	5,750	15,855 12
†1869–70	101,624 01	27,173	291,693 97	6,355	15,935 43
1870–71	130,749 13	26,968	324,755 51	6,697	24,053 28
1871–72	118,874 61	24,192	347,533 72	6,851	‖42,336 07
1872–73	160,000 00	35,103	356,562 83	7,274	35,288 87
‡1873–74	227,827 58	46,065	384,760 46	8,640	50,888 04
1874–75	241,392 93	40,170	440,909 73	9,318	50,589 26
1875–76	285,299 56	69,842	496,456 53	10,242	58,334 81
1876–77	202,412 19	51,776	479,937 80	11,364	59,118 37

* Annexation of Roxbury, Jan., 1868.
† Annexation of Dorchester, Jan., 1870.
‡ Annexation of Charlestown, Brighton, and West Roxbury, January, 1874.

§ Including Board of Health.
¶ $15,299.26 for New Quarantine steamboat.
‖ Charles River, Warren, Cragie's and West Boston Bridges included, commencing 1871-72.

COCHITUATE WATER WORKS.

Year.	Charged to General Appropriation.	Amount expended for Interest, etc.	Amount expended for Extension of Works. Charged to Special Appropriations.	Amount of Loans.	Main pipe Laid. Feet.	Service pipe Laid. Feet.
1860–61	$120,898 15	$284,072 63	.....	.....	24,658	33,263
1861–62	88,916 22	289,520 04	.....	.....	10,569	20,808
1862–63	90,838 47	322,644 64	.....	.....	10,429	18,292
1863–64	96,353 26	434,254 21	.....	.....	12,150	19,241
1864–65	106,209 00	659,347 81	.....	.....	6,634	14,142
1865–66	127,458 01	453,925 00	$107,282 02	$115,000 00	4,750	13,075
1866–67	122,207 37	483,451 82	267,601 60	221,000 00	10,699	20,578
*1867–68	148,462 79	515,245 33	451,124 65	500,000 00	12,598	23,819
1868–69	164,390 89	605,045 92	1,018,578 84	1,240,000 00	53,567	45,367
†1869–70	193,858 27	538,179 31	830,405 44	624,000 00	95,609	65,946
1870–71	238,431 80	685,266 48	672,344 89	¶1,439,000 00	129,040	70,318
1871–72	277,120 11	536,876 00	410,400 48	330,000 00	133,830	73,515
1872–73	253,963 58	702,177 21	203,887 39	§2,049,711 11	94,046	63,266
‡1873–74	506,888 20	497,016 79	266,679 56	951,000 00	129,250	47,171
1874–75	680,600 97	540,858 77	437,702 39	260,000 00	124,400	33,699
1875–76	408,173 52	833,364 81	1,187,634 03	1,740,000 00	181,095	35,362
1876–77	255,134 08	747,624 77	2,084,547 95	2,017,000 00	115,369	30,888

* Annexation of Roxbury, January, 1868.
† Annexation of Dorchester, January, 1870.
‡ Annexation of Charlestown, Brighton and West Roxbury, January, 1874.

¶ $688,000 of this was renewal of a loan, obtained for original construction of works.
§ $1,949,711.11 " " " " "

ACTUAL EXPENDITURES.

Actual Expenditures of the City of Boston and County of Suffolk exclusive of debt and temporary loans redeemed, as follows: —

Year.	Interest on Debt and Temporary Loan.	State Tax.	Other City Expenditures.	Total actual Expenditures on account of City.	County.
1855–56	$365,934 86	$148,036 50	$2,094,975 18	$2,608,946 54	$187,437 09
1856–57	378,220 57	155,509 95	2,309,926 82	2,843,657 34	191,422 26
1857–58	399,481 68	337,945 05	2,795,548 27	3,532,975 00	207,252 91
1858–59	440,615 40	107,608 44	2,661,178 83	3,209,402 67	190,112 60
1859–60	448,714 99	98,694 00	2,823,484 35	3,370,893 34	207,478 40
1860–61	446,026 31	82,245 00	2,879,970 44	3,408,241 75	174,850 24
1861–62	463,119 04	94,575 00	2,710,732 66	3,268,426 70	170,225 21
1862–63	688,861 67	*578,270 56	3,782,979 34	5,050,111 57	153,594 98
1863–64	824,068 34	†1,269,623 41	3,000,767 61	5,094,462 36	152,867 32
1864–65	1,505,144 71	756,600 00	3,752,200 35	6,013,945 06	146,619 60
1865–66	889,397 69	1,592,501 00	3,866,973 09	6,348,871 78	173,050 06
1866–67	1,035,145 74	1,016,490 00	4,276,046 93	6,327,682 67	205,937 10
1867–68	1,277,278 13	1,694,150 00	5,128,986 84	8,100,414 97	233,245 65
1868–69	1,152,377 79	723,140 00	7,614,331 26	9,489,849 05	226,488 17
1869–70	1,179,668 64	903,925 00	10,467,741 61	12,551,335 25	314,840 81
1870–71	1,500,433 36	933,775 00	9,789,982 87	12,224,191 23	272,342 38
1871–72	1,560,489 26	933,775 00	9,650,712 08	12,144,976 34	271,941 38
1872–73	1,859,283 56	736,480 00	11,991,630 39	14,587,393 95	337,526 95
1873–74	2,279,398 06	828,540 00	15,133,971 71	18,241,909 77	310,702 71
1874–75	2,671,496 12	802,120 00	11,542,694 17	15,016,310 29	372,321 99
1875–76	2,607,933 20	802,120 00	11,704,336 52	15,114,389 72	361,510 29
1876–77	2,572,057 28	742,932 00	10,805,276 07	14,120,265 35	345,976 34

* Including $221,262.00 National direct tax assumed and paid by the State.

† Including $513,026.41 State Bounty tax.

PRINTING AND STATIONERY.

The following table shows the expenditures in the financial year 1876–77 for Printing and Paper, Binding, Stationery and Blank Books, as charged to the several appropriations, viz.: —

Appropriations.	Printing, including Paper and Binding.	Stationery and Blank Books.	Binding, exclusive of Printers' Contract.
Additional Supply of Water	$3,245 89	$1,472 02	. . .
Almshouse, Austin Farm	42 90	38 43	. . .
Armories	4 70	. . . .	. . .
Assessors' Department	2,055 49	2,686 78	. . .
Auditor's Department	207 95	342 98	. . .
Board of Health	1,724 55	420 12	. . .
Boston Harbor	22 20	16 90	. . .
Bridges	4 30	6 25	. . .
Cedar Grove Cemetery	. . .	21 02	. . .
City Hospital	686 91	484 03	. . .
City Registrar's Department	308 87	85 81	. . .
Collector's Department	469 63	824 03	. . .
Common, etc.	202 46	42 78	. . .
County of Suffolk: —			
Jail	15 95	72 45	. . .
Probate Court	898 30	280 63	$181 50
Registry of Deeds	. . . .	1,160 11	406 50
Superior Civil Court	1,025 77	537 92	. . .
Superior Criminal Court	1,103 76	. . . .	. . .
Municipal Court, Brighton District	75 61	55 50	. . .
Municipal Court, Charlestown District	85 57	67 36	. . .
Municipal Court, Dorchester District	21 23	14 30	. . .
Municipal Court, East Boston District	176 04	36 09	. . .
Municipal Court, South Boston District	253 16	101 11	. . .
Municipal Court, Southern District	263 32	152 53	. . .
Municipal Court, West Roxbury District	2 95	22 45	. . .
—			
Deeds	101 27	. . .	. . .
Dover Street Bridge	59 76	. . .	. . .
East Boston Ferries	628 72	169 45	. . .
Engineer's Department	180 62	528 49	. . .
Fire Alarm Telegraph	194 27	34 81	. . .
Fire Department	1,001 71	361 03	. . .
Grammar School-house, Dorchester-Everett District	23 43	. . .	. . .
Health Department	273 59	163 90	. . .
Improved Sewerage	21 60	274 98	. . .
Incidental Expenses: —			
Celebration, June 17th	1 60	. . .	. . .
Commission on Pauperism	29 61	33 50	. . .
Fourth of July Celebration	439 52	. . .	. . .
Soup	15 00	4 53	. . .
—			
Inspection of Buildings	431 41	140 43	. . .
Lamps	306 86	135 67	. . .
Law Department	245 47	143 39	. . .
Liquor License Expenses	476 26	72 40	. . .
Marcella Street Home	3 69	62 97	. . .
Marcella Street Truant and Vagrant Home	19 48	. . .	. . .
Markets	33 38	9 00	. . .
Mount Hope Cemetery	158 24	20 02	. . .
Mystic Water Works	448 12	152 88	. . .
Northampton Street District	10 33	. . .	. . .
Overseers of the Poor	. . . .	9 72	. . .
Park Department	348 67	85 09	. . .
Carried forward,	$18,350 12	$11,343 86	$588 00

Printing and Stationery Account. — *Continued.*

Appropriations.	Printing, including Paper and Binding,	Stationery and Blank Books.	Binding, exclusive of Printers' Contract.
Brought forward	$18,350 12	$11,343 86	$588 00
Paving	306 43	295 22	. . .
Police Department	1,317 78	1,653 08	. . .
Printing	19,395 51	1,883 51	3,142 85
[Which includes the amounts for the City Council and all the officers for which no special appropriations are made, including Superintendent's salary and amount paid printers for storing paper.]			
Prison Point Bridge	11 47	. . .	. . .
Public Baths	13 55	17 51	. . .
Public Buildings	128 05	524 24	. . .
Public Institutions: —			
House of Industry	377 22	410 99	. . .
House of Correction	77 81	177 30	. . .
Lunatic Hospital	23 85	208 78	. . .
Pauper Expenses	53 90	112 75	. . .
Steamboat "J. Putnam Bradlee"	1 95	. . .	. . .
Office Expenses	292 45	196 89	. . .
Public Lands	. . .	16 72	. . .
Public Library	8,926 05	927 62	12,390 94
Quarantine Department	21 49	9 65	. . .
Real Estate Advertising	23 58	12 00	. . .
Registration of Voters and Election Expenses	2,825 01	1,549 29	. . .
Schools, viz.: —			
School Expenses, School Committee	11,694 24	11,881 60	. . .
School-houses, Public Buildings	64 16	13 35	. . .
Sealers of Weights and Measures	54 33	19 45	. . .
Sewers	126 93	405 64	. . .
Sinking Fund Commissioners	185 18	92 50	. . .
Soldiers' Relief	47 92	49 94	. . .
Surveyor's Department	55 74	1,376 40	. . .
Tax and other Fees	481 27	. . . .	. . .
Ticknor Bequest	1,846 31	. . . .	. . .
Treasurer's Department	126 19	298 54	. . .
Water Works (Cochituate)	2,989 89	441 43	. . .
Widening Streets	180 00	184 15	. . .
Totals	$69,998 38	$34,102 41	$16,121 79
The totals for 1875–76 were	$71,994 06	$35,126 09	$14,992 47

COST OF ADVERTISING.

The following table shows the expenditures for advertising, by the several departments, for the financial year 1876–77: —

Additional Supply of Water	$191 25
Advertising (general, not chargeable to any other appropriations)	1,130 07
Assessors' Department	111 62
Back Bay Streets and Avenues	95 76
Board of Health	318 15
Bridges	130 37
Cedar Grove Cemetery	43 75
City Hospital	22 00
Common	46 00
Commonwealth Avenue Enclosure	15 42
Commonwealth Avenue Enclosure, westerly of Gloucester Street	30 83
County of Suffolk	31 63
Dover Street Bridge	161 01
East Boston Ferries	234 50
Grammar School-house, Brighton District	25 75
Grammar School-house, Dorchester-Everett District	87 52
Health Department	98 78
Incidental Expenses: —	
Celebration, June 17th	31 00
Celebration, July 4th	28 50
Liquor License Expenses	371 03
Malden Bridge	11 25
Marcella Street Truant and Vagrant Home	64 00
Markets	77 56
Mount Hope Cemetery	81 01
Mystic Sewer	24 50
Mystic Water Works	93 50
New Building, Austin Farm	72 00
Park Department	13 50
Paving	1,245 07
Police	214 39
Printing	20 00
Prison Point Bridge	27 88
Public Buildings	31 75
Public Institutions: —	
House of Industry	35 00
House of Correction	37 75
Lunatic Hospital	17 50
Public Library	50
Quarantine Department	10 50
Real Estate Advertising (of Estates for Non-payment of Taxes and Assessments)	6,892 23
Registration of Voters, etc.	679 63
Rice School-house	11 13
School Expenses, School Committee	1,444 48
School-houses, Public Buildings	4 50
School-house, Florence District	28 63
Sealers of Weights and Measures	48 76
Sewers	971 24
Tax and other Fees	3 00
Water Works (Cochituate)	58 00
Widening Streets	853 66
Total	$16,277 86
The cost of Advertising for 1875–76	$31,692 78

The amount as stated on page 231 has been paid as follows, viz.: —

Boston Daily Journal	$2,945 03
Boston Daily Evening Transcript	2,468 95
Boston Daily Globe	2,271 46
Daily Evening Traveller	1,964 53
Boston Daily Advertiser	1,729 96
Boston Herald	1,688 59
Boston Post	1,489 33
Newspapers out of the city	256 36
Boston Home Journal	156 87
Saturday Evening Gazette	143 50
Boston Courier	137 50
Dorchester News Gatherer	132 08
Commonwealth	113 88
Roxbury Gazette	112 75
Bunker Hill Times	109 25
Boston Sunday Times	107 00
West Roxbury Gazette	83 00
Charlestown Advertiser	65 00
East Boston Advocate	63 75
Saturday Evening Express	60 00
South Boston Inquirer	40 78
Commercial Bulletin	34 00
Journal of Commerce	30 00
New England Journal of Education	29 34
South Boston Press	24 83
Boston Medical and Surgical Journal	15 00
American Architect	5 12
	$16,277 86
The cost of Advertising for 1875–76	$31.692 78

COST OF GAS.

The following table shows the expenditures for gas, during the financial year 1876–1877, by the several departments, except the House of Industry, House of Correction and Lunatic Hospital, for a portion of the year, the gas for these institutions being manufactured by the city: —

Bells and Clocks. — Dudley Street Clock	$23 49
Board of Health	18 09
Bridges	269 78
City Hospital	3,292 92
County of Suffolk: —	
Jail	636 19
Court House	498 26
Registry and Probate Building	494.70
Municipal Court, Brighton District	62 50
Municipal Court, Charlestown District	16 23
Municipal Court, Dorchester District	32 55
Municipal Court, East Boston District	22 30
Municipal Court, South Boston District	47 40
Municipal Court, Southern District	41 04
Superior Court, for Jury-waived cases	2 57
East Boston Ferries	4,692 74
Fire Department. — Engine-houses	4,806 19
Health Department. — Stables	594 07
Lamp Department. — Lighting streets	336.067 22
Repair shops	59 02
Lunatic Hospital, part of the year	1,518 05
Markets	872 39
Mystic Water Works	61 91
Overseers of the Poor. — Temporary Home	218 70
Paving. — Stables	210 05
Police. — Station-houses	8,309 52
Public Buildings: —	
City Hall	2,827 18
City Hall, Charlestown District	275 01
Curtis Hall, West Roxbury District	125 65
Faneuil Hall	55 70
Park Commissioners' office	2 14
30 Pemberton square	111 58
Solicitor's office	12 86
Ward Rooms	174 39
Public Library	4,885 69
School Expenses, School Committee	2,357 65
Surveyor's Department	1 20
Water Works. — Proving yard and engine-house for stand-pipe, Boston Highlands	647 20
West Boston and Cragie's Bridges	924 37
	$375,268 50

This amount has been paid as follows, viz.: —

To Boston Gas Light Company	$145,296 77
Roxbury Gas Light Company	58,595 40
Dorchester Gas Light Company	43,115 57
South Boston Gas Light Company	35,856 19
Charlestown Gas Company	28,574 69
East Boston Gas Company	25.015 91
Jamaica Plain Gas Light Company	20,536 58
Brookline Gas Light Company	17,464 68
Cambridge Gas Light Company	812 71
	$375,268 50

The cost of gas in 1875–76 was $365,920.83.

STREET WIDENINGS.

1876–77.

The following are the amounts paid for laying out, widening and extending streets, etc., during the year 1876–77: —

Adams, Dorchester District	$65 00
Ashland	2,512 50
Avon	800 25
Baxter	265 00
Beach	35,336 71
Beacon	9,461 40
Blanchard	1,294 00
Boston	615 00
Bowdoin, Dorchester District	700 00
Central avenue	1,500 00
Charles, Dorchester District	284 60
Clifton	2,490 86
Columbia, Dorchester District	250 40
Commerce	13,075 07
Commonwealth and Huntington avenues, and West Chester Park	179,306 20
Cross (old annuity paid)	3,800 00
Curtis	823 91
Dorchester	112 65
East Fourth and Emerson	160 00
East Sixth	3,675 00
Eliot	22,199 82
Elm	1,198 50
Fort avenue	1,100 00
Francis	75 00
Harrison avenue	735 00
Heath Place	627 37
Kingsbury	160 00
Lamartine	200 00
Lincoln	3,467 53
Mill, Dorchester District	12,500 00
Mount Everett	800 00
Parker Hill avenue	4,170 41
Pond, West Roxbury District	512 65
Portland	15,000 00
Rockland avenue	1,000 00
Savin Hill avenue	1,352 50
School, West Roxbury District	1,237 25
Shawmut avenue	3,427 00
South	42,679 00
Swett	200,504 60
Terrace	6,754 40
Tremont place, Roxbury District	3,431 25
Walkhill	70 00
Warren	135 55
Washington	1,857 50
Washington and Essex	91,383 31
Paving and small expenses, Burnt District	4,689 64
Salaries of Street Commissioners and other expenses, not chargeable to any one street	21,088 73
	$698,885 56

Amount expended for laying out, widening and extending streets, 1875–76	$1,548,556 35

LAYING OUT AND WIDENING STREETS.

STATEMENT OF AMOUNTS EXPENDED FOR LAYING OUT AND WIDENING STREETS.

From June 1, 1822 (*first year of City Government*), *to April* 30, 1877.

A	$5,626 15
Adams, Dorchester District	65 00
Adams and Washington	3,079 70
Akron	150 00
Albany	36,887 67
Albion	3,777 20
Alden	167 25
Alford	5,090 03
Ann and Blackstone	5,000 00
Appleton	97,061 90
Arch	333,318 00
Ash	778 74
Ashland	2,512 50
Ashmont	161 50
Athens	1,325 00
Atlantic avenue	2,404,078 04
Auburn	8,626 00
Avery	510 00
Avon	800 25
Avon place	115,208 81
Barrett	2,479 24
Bartlett	4 00
Battery	63,715 91
Baxter	1,549 75
Beach	265,842 02
Beacon	17,912 45
Bedford	112,550 23
Belcher's lane	427 00
Bellevue	896 25
Beverly	26,164 37
Bigelow, Brighton District	250 00
Blackstone	96,318 08
Blackstone and North Centre	1,690 00
Blanchard	1,294 00
Blossom	4,315 57
Blue Hill avenue	10,034 96
Bolton	250 00
Boston	10,015 00
Bow	3,943 75
Bowdoin	1,089 56
Bowdoin, Dorch. Dist.	46,546 62
Carried forward,	$3,691,512 50

Brought forward,	$3,691,512 50
Bowdoin square	13,746 80
Bowker	45,604 53
Boylston	137,992 92
Bromfield	80,040 14
Brattle	25,533 60
Brighton	952 00
Broad	1,896 81
Broadway extension	919,319 79
Breed's Island	80 00
Brimmer	34,412 54
Brooks	192 60
Brookside avenue	6,118 89
Cambridge	48,849 06
Camden	2,247 50
Canal	210 00
Canal, Charlest'n Dist.	14,093 00
Canton	150 00
Carolina avenue	729 08
Carver	732 10
Cary	918 00
Castle	3,518 00
Causeway	945 92
Central avenue	1,500 00
Centre, Dorch. Dist.	1,877 00
Centre, W. Rox. Dist.	300 00
Ceylon	776 00
Chadwick	1,947 00
Chambers	130 00
Chambers and Leverett	851 75
Change ave. and Faneuil Hall square	3,532 00
Chapman	27,283 84
Chapman place	549 84
Chardon	60,307 26
Charles	90,898 36
Charles, Dorchester District	1,591 60
Charlestown	7,488 00
Charter	1,840 46
Chatham	2,527 81
Chauncy	62,773 38
Chestnut Hill avenue	272 25
Chestnut	850 00
Carried forward,	$5,297,092 93

Brought forward,	$5,297,092 93
Chester square	1,988 24
Church	35,012 80
Church, Dorchester District	425 40
Circuit	2,835 30
Clark	7,482 41
Cliff	17,973 88
Clifton	9,550 86
Clinton	26,898 31
Colony	600 00
Columbia, Dorchester District	649 60
Columbus avenue	523,877 62
Commercial	129,749 08
Commercial, Battery and Salutation	3,752 14
Commercial and Charter	222 75
Commerce	62,406 07
Commonwealth avenue, Huntington avenue and West Chester Park	458,915 39
Congress	1,223,617 68
Concord square	1,500 00
Copeland	2,384 00
Corey	2,421 71
Cottage, Dorchester District	20,352 38
Cotting	1,900 00
Court	84,651 43
Court square	21,048 08
Cove	2,020 22
Cooper	8,310 63
Cross	28,427 23
Cross, East Boston	740 00
Curtis	823 91
Dale	2,069 20
Davis	6,988 50
Day	2,450 00
Derne	5,889 46
Derne and Temple	391 03
Devonshire	1,518,019 47
Dix place	933 75
Doane	5,131 75
Dock square	7,491 87
Dorchester avenue	7,544 75
Dorchester	15,480 37
Dover	2,000 00
Dudley and other streets	179,658 25
East	1,367 20
East Chester Park	15,735 00
East Dover	27,974 07
East Fourth and Emerson	160 00
Eastern avenue	292,197 01
East Lenox	31,931 97
East Sixth	3,675 00
East Springfield	3,780 00
Eliot	444,454 25
Carried forward,	$10,552,952 95

Brought forward,	$10,552,952 95
Elm	16,204 29
Emerald	800 00
Emerson	26,911 21
Essex	12,201 04
Essex and Lincoln	3,328 34
Eustis	8,641 30
Eutaw	1,671 80
F	943 75
Federal	887,697 62
Federal and Broad	77,880 91
Fellows	7,786 30
First	29,272 46
Fleet	58,352 29
Fort avenue	2,850 00
Foster, Brighton Dist.	3,553 27
Foundry	900 00
Fountain	190 00
Fourth	6,175 58
Francis	375 00
Franklin	409,724 66
Friend	216,335 37
Fruit	7,315 36
Fulton	22,380 60
Garden	543 50
Garden court	2,371 96
Gold	3,109 82
Gore avenue	3,486 00
Granite	4,000 00
Gray	2,925 00
Green	21,675 74
Green, Dorchester District	188 25
Green and Leverett	1,473 57
Green and Pitts	3,615 77
Greenough Lane	325 00
Gridley	280 64
Gridley and High	813 56
Guild	3,422 80
H and Athens	91 00
Hamburg	975 00
Hamilton and Franklin	8,792 49
Hampden	100 00
Hanover	1,650,694 98
Hanover and Court	1,500 00
Hanover avenue	9,464 00
Harrison avenue	243,324 43
Hawes	250 00
Hawkins	6,008 89
Hawley	258,052 50
Hawthorn	500 00
Heath	820 20
Heath place	627 37
Henchman	15,390 50
High	280,015 93
High and Congress	20,054 25
High and Pearl	1,995 30
High, Charlestown District	708 00
Howard	1,050 00
Howard, Dorchester District	2,143 25
Carried forward,	$14,905,233 80

Brought forward,	$14,905,233 80
Humphreys	280 70
Hunneman	4,636 00
Joy	500 00
Kendall	750 00
Kirkland	1,000 00
Kingsbury	7,835 75
Kingston	297,714 86
Kneeland	161,399 60
Lagrange	24,714 89
Lamartine	4,517 51
Lenox	4,040 10
Leverett	59,043 12
Leverett and Causeway	550 00
Lewis	5,000 00
Lincoln	51,532 71
Lincoln, Brighton District	3,820 73
Lindall	137,261 55
London	3,301 86
Lynde	257 00
Magazine	27,794 85
Malden	5,353 00
Marion	5,389 20
Market, Brighton District	8,849 43
Marvin	244 50
McLean	15,654 33
Marshall and Union	20,462 00
Mason	580 14
Matthews	22,887 75
Melrose	2,615 80
Melville avenue	4,730 00
Merchants' row	48,920 78
Mercantile	4,000 00
Merrimac	26,076 63
Messenger	993 75
Milk	426,094 51
Mill Pond and Salem	6,667 28
Mill, Dorchester District	12,500 00
Minot	800 00
Mt. Everett	800 00
Mt. Vernon and Olive	3,048 37
Moon	652 43
Myrtle	6,700 81
Napier	4,112 79
New, east of Custom House	15,000 00
New street, S. Boston	3,406 59
Newhall	40 00
Norfolk	1,535 00
North	339,878 77
Northampton	500 00
North Bennet	240 66
North Centre	11,020 00
North Grove	5,122 27
North Margin	5,686 63
North Market	15,631 60
O	5,038 56
Oliver	607,172 33
Ontario	1,000 00
Carried forward,	$17,340,590 94

Brought forward,	$17,340,590 94
Otis	66,312 00
Oxford	2,483 49
Park, Charlestown District	7,595 35
Parker	3,880 00
Parker Hill avenue	4,170 41
Pearl	478,642 31
Pearl and High	8,881 90
Pearl, Purchase and Gridley	15,864 00
Pearl and Atkinson	1,500 00
Pearl and Purchase	3,899 26
Perkins	6,760 73
Perry	11,700 62
Piedmont	5,000 00
Pinckney	1,566 08
Pitts	479 40
Pleasant	1,047 07
Pleasant, Charlestown District	15,542 50
Point Shirley road	250 00
Pond	7,584 67
Poplar and Allen	400 00
Porter	1,902 50
Portland	30,913 53
Prescott	2,584 40
Prince	32,888 00
Province	5,340 00
Purchase	113,257 40
Purchase and Atlantic avenue	840 00
Pynchon	41,910 62
Quincy	8,483 20
Quincy place	12,784 00
Reed's court	2,118 60
Renfrew	400 00
Revere	100 00
Richmond	101,659 27
Richmond and North	2,544 00
Robinson	758 72
Rockland	300 00
Rockland avenue	1,000 00
Roxbury	1,000 00
Ruggles	2,976 25
Rutland	1,500 00
Saint James	2,749 66
Salem	23,374 15
Saratoga	2,000 00
Savin Hill avenue	6,754 25
School	15,879 34
School, West Roxbury District	1,237 25
Seaverns avenue	3,326 50
Seaverns ave. and Starr lane	2,094 64
Shawmut avenue	308,491 07
Shawmut	3,856 67
Silver	1,253 00
Sister	4,095 68
Sixth	6,602 78
Smith	6,019 20
Carried forward,	$18,737,175 41

Brought forward,	$18,737,175 41
Snowhill	5,338 75
Somerset	428 01
South	74,348 25
South Eden	4,850 55
South Market	332,040 06
Spring	2,287 00
Springfield	1,525 00
Staniford	459 85
State	8,000 00
Sudbury	73,296 35
Suffolk	1,106 00
Summer	323,074 41
Swett	319,486 22
Telegraph	243 00
Temple	8,152 72
Temple place	93,770 00
Terrace	25,706 70
Thacher	1,285 00
Thorndike	24,444 00
Thornton	890 40
Thomas	978 72
Tremont	716,320 80
Tremont and Chapman,	2,250 50
Tremont and Tremont place, Roxbury District	7,547 23
Tremont place, R. D.	3,431 25
Tremont row and Court	187,256 30
Troy	10,704 00
Union	213,190 82
Union Park	142 10
Union Park street	28,858 30
Unity	641 39
Vale and Newman	600 00
Vernon	7,236 80
Village	3,395 50
Vine	1,725 00
Walden	7,096 00
Walnut avenue	5,625 25
Waltham	40,271 43
Carried forward,	$21,275,179 07

Brought forward,	$21,275,179 07
Ward	100 00
Warren	100,318 33
Washington	2,515,392 64
Washington and Essex	289,231 74
Washington, Dorchester District	7,344 40
Washington, Brighton District	11,685 35
Walkhill	70 00
Washington Village and Dorchester	246 56
Water	564,423 29
Webber	1,762 75
Webster avenue	97 00
West	30,416 80
West Cedar	1,300 00
West Chester Park	15,335 10
West Cottage	4,609 75
West Orange	4,535 50
Williams	17,189 10
Williams, West Roxbury District	1,269 66
Winsor	2,492 00
Winchester	8,000 00
Winter	4,672 26
Woodward	2,248 00
Worcester	1,000 00
Worcester square	350 00
Zeigler	36,905 96
Various streets, none of which are over $200,	1,776 54
Salaries and other expenses not chargeable to any one street,	241,013 20
Paving and small expenses, Burnt District	386,484 77
Grade damages, etc., Burnt District	90,220 79
	$25,615,670 56

The above statement does not include the cost of grading the said streets prior to the year 1869–70; neither does it include the cost of laying out and grading streets on the city's public lands at the South End. In addition to the above amounts, there have been payments made for the widening of Hamilton, High, Purchase, Broad and Wendell streets, and Washington avenue; the laying out of Sturgis and Hartford streets, and the extension of Pearl place, which were charged to the appropriation for the Fort Hill Improvement, the total cost of which improvement, to May 1st, 1877, was $1,575,000.

In the Church-street District there were widened, Piedmont, Winchester, Melrose, Shawmut, Tremont and Tennyson streets, and Columbus avenue was extended to Church street. The total cost of this improvement, to May 1, 1877, was $1,183,363 12. In the Suffolk-street District Shawmut avenue was extended to Tremont street; Cobb street laid out; Emerald street extended to Castle street; Wheeler's court laid out, widened and extended to Indiana place; and Castle street widened, Washington street widened, Carney place laid out and widened, Middlesex street widened and extended to Dover street, and Paul street laid out. The cost of this improvement, to May 1, 1877, was $2,426,084.93.

In the Northampton-street District the cost of improvements, exclusive of laying out, widening and extending of East Lenox, Fellows, Hunneman, and Thorndike streets, has been $172,669.46.

Total cost of Street Improvements, as given above, as follows:—

Laying out and widening streets, as per table	$25,615,670 56
Fort Hill Improvement	1,575,000 00
Church-street District	1,183,363 12
Suffolk-street District	2,426,084 93
Northampton-street District, exclusive of amount paid for widening streets,	172,669 46
	$30,972,788 07

CONSOLIDATED FUNDED DEBT

OF THE CITY OF BOSTON,

From 1822 *to* 1877, *both inclusive.*

The following table exhibits the total consolidated *funded* debt of the city for each year from the commencement to May 1, 1877, inclusive. At the commencement of the City Government, in 1822, the amount of the debt (which had been contracted by the town for the erection of a Court-house and prisons in Leverett street) was: —

		$100,000 00
May 1, 1824,	the amount of the City Debt was	207,050 00
" 1825,	" " "	305,873 85
" 1826,	" " "	364,800 32
" 1827,	" " " including the debt for the erection of Faneuil Hall Market	1,011,775 00
" 1828,	" " "	949,450 00
" 1829,	" " "	911,850 00
" 1830,	" " "	891,930 75
" 1831,	" " "	880,330 75
" 1832,	" " "	817,123 93
" 1833,	" " "	940,358 28
" 1834,	" " "	1,078,088 28
" 1835,	" " "	1,147,398 97
" 1836,	" " "	1,264,400 00
" 1837,	" " "	1,497,200 00
" 1838,	" " "	1,491,400 00
" 1839,	" " "	1,596,600 00
" 1840,	" " "	1,698,232 56
" 1841,	" " "	1,663,800 00
" 1842,	" " "	1,594,700 00
" 1843,	" " "	1,518,700 00
" 1844,	" " "	1,423,800 00
" 1845,	" " "	1,163 266 62
" 1846,	" " "	1,153,713 16
" 1847,	" " "	1,296,626 98
" 1848,	" " " Water debt included this year and after	3,452,606 37
" 1849,	" " "	5,334,846 54
" 1850,	" " "	6,195,144 35
" 1851,	" " "	6,801,541 35
" 1852,	" " "	7,110,679 70
" 1853,	" " "	7,859,435 66
" 1854,	" " "	7,793,855 32
" 1855,	" " "	7,151,149 77
" 1856,	" " "	7,107,149 77
" 1857,	" " "	7,259,299 77
" 1858,	" " "	8,101,199 77
" 1859,	" " "	8,954,649 77
" 1860,	" " "	8,491,599 77
" 1861,	" " "	8,894,499 77
" 1862,	" " " War debt included this year and after	9,031,207 77
" 1863,	" " "	10,335,857 77
" 1864,	" " "	11,015,732 77
" 1865,	" " "	11,371.942 57
" 1866,	" " "	11,892,375 91
" 1867,	" " "	12,998.559 91
" 1868,	" " " Roxbury debt included	14,011,656 91
" 1869,	" " "	16,959,500 91
" 1870,	" " " Dorchester debt included	18,687,350 91
" 1871,	" " "	26,472,916 80
" 1872,	" " "	28,628,535 82
" 1873,	" " "	30,553,116 80
" 1874,	" " " Charlestown, Brighton, and West Roxbury debt included	42,890,785 77
" 1875,	" " "	43,414,829 99
" 1876,	" " "	43,848,835 73
" 1877,	" " "	43,590,497 30

TAXES.

The amount of taxes assessed by the Board of Assessors, on the real and personal estates and polls of the City of Boston, for the year 1876, was as follows: —

Valuation of real estate,	$526,157,900
Valuation of personal estate,	222,838,310
Total valuation,	$748,996.210
Assessed at $12.70 per $1,000, gives,	$9,512,251 85
Add 81,364 polls, at $2 each, gives,	162,728 00
Gross tax,	$9,674,979 85

This rate of $12.70 per $1,000 is divided as follows: —

For city and county purposes, $11.68 per $1,000, being,	$8,748,275 72
State assessment, at $1.02,	763,976 13
	$9,512,251 85

The amount of abatements from the above assessments to April 30, 1877, was	$134,273 12

The year 1876 shows a loss as compared with that of 1875 as follows: —

1876, real estate,	$526,157,900
1875, "	558,941,000
Loss, 5.85 per cent.,	$32,783,100
1875, personal estate,	$222,838,310
1874, "	235,020,895
Loss, 5.18 per cent.,	$12,182,585
Total valuation, real and personal, 1875,	$748,996,210
" " " " 1876,	793,961,895
Total loss, 1876, on the total valuation of 1875, equal to 5.66 per cent.,	$44,965,685
Number of polls, 1876,	81,364
" " 1875,	85,243
Loss 4.55 per cent.,	3,879

The total valuation of the taxable real and personal estates in 1876, which did not include property owned by the city, was,	$748,996,210
The same in 1866,	415,362,345
GAIN, in these ten years, which is equal to 80 per cent.,	$333,633,865

The State valuation of 1872 puts the city's portion of all State taxes to be assessed between the years 1872 and 1875, at $401.06* on every $1,000 of said tax, including *polls at half a mill each.* The valuation of 1876 fixed the proportion of the city at $412.74 on each $1,000, including *polls at one-tenth of a mill each.* The State tax of 1877 is $1,500,000, of which the City of Boston is to pay as its proportion, $619,110.

* In 1873 the proportion of the city of Boston	was	$368	24	of each	$1,000.		
" " " " Charlestown	"	19	10	"	"		
" " " town of West Roxbury	"	9	28	"	"		
" " " " Brighton	"	4	44	"	"		
		$401	06				

VALUATION OF BOSTON,

BY THE BOARD OF ASSESSORS.

Total Amount of Assessors' Valuation and Tax levied on the Real and Personal Property of the several Wards of the City of Boston in the years 1873, 1874, 1875 *and* 1876 *compared.*

Wards.	*1873.	*1874.	*1875.	1876.
1	. . . . .	. . . . .	. . . . .	$8,251,300 00
2	. . . . .	. . . . .	. . . . .	10,650,300 00
3	. . . . .	. . . . .	. . . . .	7,373,100 00
4	. . . . .	. . . . .	. . . . .	9,129,800 00
5	. . . . .	. . . . .	. . . . .	15,412,200 00
6	. . . . .	. . . . .	. . . . .	61,613,400 00
7	. . . . .	. . . . .	. . . . .	38,998,200 00
8	. . . . .	. . . . .	. . . . .	10,446,000 00
9	. . . . .	. . . . .	. . . . .	38,352,900 00
10	. . . . .	. . . . .	. . . . .	122,642,500 00
11	. . . . .	. . . . .	. . . . .	78,030,700 00
12	. . . . .	. . . . .	. . . . .	75,336,000 00
13	. . . . .	. . . . .	. . . . .	14,398,100 00
14	. . . . .	. . . . .	. . . . .	13,857,300 00
15	. . . . .	. . . . .	. . . . .	8,660,200 00
16	. . . . .	. . . . .	. . . . .	16,970,500 00
17	. . . . .	. . . . .	. . . . .	25,481,600 00
18	. . . . .	. . . . .	. . . . .	34,018,100 00
19	. . . . .	. . . . .	. . . . .	14,133,300 00
20	. . . . .	. . . . .	. . . . .	18,897,300 00
21	. . . . .	. . . . .	. . . . .	27,151,600 00
22	. . . . .	. . . . .	. . . . .	17,611,000 00
23	. . . . .	. . . . .	. . . . .	11,530,700 00
24	. . . . .	. . . . .	. . . . .	26,405,400 00
25	. . . . .	. . . . .	. . . . .	26,437,000 00
Bank Stock	†$14,608,000 00	†$17,761,100 00	†$18,043,395 00	17,207,709 00
Totals	$693,831,400 00	$798,755,050 00	$793,961,895 00	$748,996,209 00
Tax	$9,021,439 92	$12,629,946 78	$11,047,764 02	$9,674,979 85
Rate per thousand . . .	12 80	15 60	13 70	12 70
Number of Polls, at $2 .	70,199	84,684	85,243	81,364

* The ward figures of these years are omitted, the new division of wards made by the City Council of 1875, by which the tax levy of 1876 was made, making such an obliteration of old ward lines as to afford no proper comparison with those of 1876.

† Bank Stock was separately assesssed by authority of Chap. 315 of the Acts of 1873.

Assessors' Valuation of the Real and Personal Estates, and number of Polls in each of the twenty-five wards of the city, on which Taxes were assessed in the year 1876.

Taxes are assessed on the first day of May in each year.

Wards.	Real Estate.	Personal Estate.	Polls.
	1876.	1876.	1876.
1	$7,271,900 00	$979,400 00	3,373
2	9,569,100 00	1,081,200 00	3,515
3	6,121,300 00	1,251,800 00	2,737
4	8,144,100 00	985,700 00	2,767
5	10,672,500 00	4,739,700 00	3,043
6	41,712,200 00	19,901,200 00	3,627
7	30,159,800 00	8,838,400 00	3,326
8	8,986,600 00	1,459,400 00	3,048
9	18,993,200 00	19,359,700 00	3,008
10	82,568,200 00	40,074,300 00	2,369
11	47,277,000 00	30,753,700 00	3,268
12	52,339,600 00	22,996,400 00	3,681
13	13,367,400 00	1,030,700 00	4,816
14	11,755,700 00	2,101,600 00	4,246
15	7,568,700 00	1,091,500 00	3,076
16	15,445,900 00	1,524,600 00	3,364
17	19,242,500 00	6,239,100 00	3,218
18	21,061,600 00	12,956,500 00	2,981
19	13,165,200 00	968,100 00	4,239
20	16,518,800 00	2,378,500 00	3,666
21	20,895,900 00	6,255,700 00	2,952
22	15,554,100 00	2,056,900 00	2,687
23	9,454,400 00	2,076,300 00	1,633
24	17,822,700 00	8,582,700 00	3,081
25	20,489,500 00	5,947,500 00	3,643
Bank Stock	. . . . .	17,207,709 00	. . . .
Totals	$526,157,900 00	$222,838,309 00	81,364

Statement showing the Assessors' Valuation of the Real and Personal Property of the CITY OF BOSTON *on the first day of May, for forty-one years,* 1835 *to* 1876 *inclusive,*

Also, the amount and rate per cent. of increase in each period of ten years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Rate per cent. of Increase in ten years.
1835 and 1845	$79,302,600	$135,948,700	$56,646,100	71.4
1836 and 1846	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850	94,581,600	180,000,500	85,418,900	90.3
1841 and 1851	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858	167,728,000	254,714,100	86,986,100	51.9
1849 and 1859	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860	180,000,500	276,861,000	96,860,500	53.8
1851 and 1861	187,947,000	275,760,100	87,813,100	46.7
1852 and 1862	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864	227,013,200	332,449,900	105,436,700	46.44
1855 and 1865	241,932,200	371,892,775	129,960,575	53.71
1856 and 1866	249,162,500	415,362,345	166,199,845	66.70
1857 and 1867	258,111,900	444,946,100	186,834,200	82.67
1858 and 1868	254,714,100	*493,573,700	238,859,600	92.77
1859 and 1869	263,429,000	†549,511,600	286,082,600	108.59
1860 and 1870	276,861,000	584,089,400	307,228,400	110.96
1861 and 1871	275,760,100	612,663,500	336,903,400	122.17
1862 and 1872	276,217,000	682,724,300	406,507,300	147.16
1863 and 1873	302,507,200	‡693,831,400	391,324,200	129.36
1864 and 1874	332,449,900	798,755,050	466,305,150	140.26
1865 and 1875	371,892,775	793,961,895	422,069,120	113.49
1866 and 1876	415,362,345	748,996,210	333,633,865	80.

The valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors.

Real and Personal Property and Income are all taxed by the same rate.

The rate for 1876 was 12.70 on every thousand dollars.

* The City of Roxbury, with a valuation of $26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

† The Town of Dorchester, with a valuation of $20,315,700, united with Boston, 1869, its valuation first taking effect as a part of Boston in 1870.

‡ The City of Charlestown, with a valuation of $35,289,682, the Town of West Roxbury, with $22,148,600 valuation, and the Town of Brighton, with a valuation of $14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as a part of the City of Boston.

The following items are not estimated in the foregoing valuation, viz.: —

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them* or their officers for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts corporations owned by individuals.

All property belonging to the United States Government.

Imported goods in the hands of the importer while in the original packages.

All property belonging to the Commonwealth, except real estate, of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a commission from the United States Government.

Household furniture of every person, not exceeding $1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business, under $300.

The income of all persons from a profession, trade or employment, to the amount of $2,000; all income above that amount being taxable.

Assessors' Statistics of City of Boston, May 1, 1876.

Ward.	Number of Dwelling-houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	Family Hotels.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh-land and Flats.	Value of Marsh-land and Flats.
1	1,960	93	$195,700	...	...	....	217	164	....	..	24,538,707	17,778,784	$1,153,100	22,368,611	$287,200
2	1,480	37	73,700	4	...	....	225	253	....	..	*7,568,671	968,787	324,300	5,361,020	509,500
3	1,355	49	134,800	...	2	5	41	251	3	..	3,981,845	215,828	168,600	2,964,098	188,300
4	1,676	115	341,700	...	...	41	147	778	181	..	5,457,605	3,353,560	1,028,700	2,217,987	127,300
5	1,283	41	195,500	...	...	53	168	522	....	..	4,171,460	127,244	181,400	763,679	848,600
6	1,361	13	50,600	...	1	916	25	435	....	..	4,257,563	24,235	254,300	1,590,220	1,117,900
7	891	39	216,500	14	...	403	171	323	....	..	2,898,805	36,822	215,700	.....	.....
8	1,212	79	286,400	3	...	23	60	127	....	1	2,172,915	83,755	114,700	.....	.....
9	1,316	46	370,100	2	...	....	88	59	....	..	2,744,621	88,267	239,800	.....	.....
10	975	42	602,000	17	1	725	151	298	....	4	3,893,443	53,269	748,900	.....	.....
11	1,853	103	1,992,400	7	27	....	67	215	2	4	†11,195,374	6,134,093	8,263,900	944,699	319,500
12	1,129	56	597,800	9	...	560	114	283	....	7	6,222,147	302,544	2,097,300	.....	.....
13	1,891	50	105,500	...	2	14	157	251	1	..	8,732,277	1,305,579	937,700	6,350,472	1,661,300
14	2,370	152	449,800	1	10	15	227	950	37	..	12,945,681	5,781,262	1,752,400	9,640,306	288,400
15	1,765	75	174,000	...	6	33	97	226	24	..	9,791,106	3,470,282	631,400	8,871,078	399,700
16	1,277	83	758,900	16	...	31	52	....	....	15	2,393,740	462,706	1,451,600	261,476	417,400
17	1,569	52	482,300	1	...	....	88	60	....	9	4,075,180	594,600	1,080,100	429,085	424,600
18	1,666	66	709,800	5	...	....	60	890	....	12	4,914,825	890,327	1,290,400	.....	.....
19	2,030	142	695,400	2	...	5	80	735	6	..	6,532,715	1,155,993	1,082,000	.....	.....
20	1,838	152	630,400	2	16	30	182	528	35	5	23,908,498	13,108,507	3,899,900	5,349,021	395,600
21	1,841	155	945,500	3	7	22	50	100	4	..	29,769,140	18,677,392	5,638,600	.....	.....
22	1,349	110	449,600	...	8	....	254	312	106	..	30,052,648	22,912,091	6,170,700	17,837,044	2,290,900
23	2,227	144	588,500	...	32	35	261	909	352	..	278,310,029	192,755,240	5,190,900	.....	.....
24	2,437	211	597,800	2	40	2	857	983	346	..	165,214,031	134,938,151	8,255,800	29,106,256	410,100
25	1,053	54	138,000	12	20	2	435	595	138	..	90,019,477	67,682,413	4,277,200	12,943,116	161,900
* Islands in the Harbor not included in above											21,113,988	.....	.....	2,178,000	(or 50 acres)
† Lands owned by the Commonwealth of Massachusetts											304,879	304,879	640,500	.....	.....
	39,804	2,159	$11,782,700	100	172	2,915	4,274	10,247	1,235	57	767,181,370	493,206,610	$57,089,900	129,176,168	$9,848,200

Approximate Value of the Dwelling-houses (including Hotels) in Boston, May 1, 1876.

Value.	No. of Houses.	Hotels.
Value less than $1,000	1,522	
" $1,000 and less than $2,000	4,996	
" 2,000 " " 3,000	6,400	1
" 3,000 " " 4,000	5,753	
" 4,000 " " 5,000	4,770	2
" 5,000 " " 6,000	3,251	1
" 6,000 " " 7,000	2,550	
" 7,000 " " 8,000	1,763	1
" 8,000 " " 9,000	1,397	
" 9,000 " " 10,000	1,233	1
" 10,000 " " 11,000	1,053	3
" 11,000 " " 12,000	796	
" 12,000 " " 13,000	560	
" 13,000 " " 14,000	458	
" 14,000 " " 15,000	368	
" 15,000 " " 16,000	341	
" 16,000 " " 17,000	306	1
" 17,000 " " 18,000	235	2
" 18,000 " " 19,000	202	
" 19,000 " " 20,000	155	1
" 20,000 " " 21,000	175	5
" 21,000 " " 22,000	128	1
" 22,000 " " 23,000	105	3
" 23,000 " " 24,000	116	
" 24,000 " " 25,000	68	
" 25,000 " " 26,000	79	1
" 26,000 " " 27,000	51	1
" 27,000 " " 28,000	61	
" 28,000 " " 29,000	55	
" 29,000 " " 30,000	62	1
" 30,000 " " 31,000	58	1
" 31,000 " " 32,000	27	1
" 32,000 " " 33,000	33	1
" 33,000 " " 34,000	37	
" 34,000 " " 35,000	43	
" 35,000 " " 36,000	44	1
" 36,000 " " 37,000	29	
" 37,000 " " 38,000	40	3
" 38,000 " " 39,000	29	2
" 39,000 " " 40,000	28	
" 40,000 " " 41,000	43	2
" 41,000 " " 42,000	18	1
" 42,000 " " 43,000	27	1
" 43,000 " " 44,000	28	1
" 44,000 " " 45,000	16	2
" 45,000 " " 46,000	19	
" 46,000 " " 47,000	15	
" 47,000 " " 48,000	17	
" 48,000 " " 49,000	16	
" 49,000 " " 50,000	8	
" 50,000 " " 51,000	15	
" 51,000 " " 52,000	4	
" 52,000 " " 53,000	8	
" 53,000 " " 54,000	6	
" 54,000 " " 55,000	11	
" 55,000 " " 56,000	15	2
" 56,000 " " 57,000	8	1
" 57,000 " " 58,000	12	
" 58,000 " " 59,000	8	1
" 59,000 " " 60,000	9	
" 60,000 " " 61,000	10	
" 61,000 " " 62,000	2	
" 62,000 " " 63,000	7	
" 63,000 " " 64,000	5	
" 64,000 " " 65,000	6	
" 65,000 " " 66,000	7	
" 66,000 " " 67,000	3	
" 67,000 " " 68,000	2	
" 68,000 " " 69,000	7	1
" 69,000 " " 70,000	8	
" 70,000 " " 71,000	8	3
" 71,000 " " 72,000	3	
" 72,000 " " 73,000	2	1
Carried forward	39,750	50

Approximate Value of the Dwelling-houses (including Hotels) in Boston, May 1, 1876. — Continued.

Value.		No. of Houses.	Hotels.
Brought forward		39,750	50
Value, $73.000 and less than	$74,000	3	1
74,000 " "	75,000	4	2
75,000 " "	76,000	9	2
	77,000	2	
	78,000	6	2
	79,000	2	1
	80,000	1	
	81,000	4	1
	83,000	1	
	84,000	1	2
	85,000	2	
	86,000	4	1
	87,000	1	1
	89.000	3	
	91,000	3	1
	92,000	2	
	93,000	2	
	94,000	2	1
	95,000	2	
	96,000		1
	97,000	1	
	98,000	1	
J. E. Lodge Est , 31 Beacon St. / G. O. Hovey Est., 100 Beacon St.	101,000	2	3 { Crawford House. Hotel Norwood. Hotel Alexander.
39 Beacon Street, ...	102,000	1	
4 Bowdoin Street	103,000	1	
Brigham's Restaurant, Washington Street.	104,000	1	
	105,000		1 Hotel Dartmouth.
40 Beacon Street.	110,000	1	
5 Commonwealth Avenue	111,000	1	
2 Newbury Street.	114,000	1	
	116,000		1 Family Hotel, 795 Washington Street.
27 Commonwealth Avenue . . .	117,000	1	
45 Beacon Street. . . . . / 130 Beacon Street.	120,000	2	
	121,000		1 International Hotel.
306 Dartmouth Street	122,000	1	1 Clarendon Hotel.
Cor. Beacon and Joy Sts.	126,000	1	1 St. Cloud Hotel.
Continental Block, Washington Street.	129,000	1	
47 Beacon Street.	131,000	1	
	140,000		1 Young's Hotel.
	141,000		1 Quincy House.
	143,000		1 Madison Block.
Gardner Brewer Est., 29 Beacon Street.	145,000	1	1 Lagrange Hotel, Tremont Street.
J. M. Beebe Est., 30 Beacon St. .	146,000	1	
	147,000		1 Hotel Agassiz.
Part Continental Block, Washington Street	154,000	1	
	161,000		1 Hotel Albion.
	164,000		1 Hotel Hamilton.
	170,000		1 Coolidge House.
	180,000		1 Carlton House.
	189,000		1 Evans House.
	191,000		1 Sherman House.
	200,000		1 St. James Hotel.
	284,000		1 Adams House.
	298,000		1 Berkeley House.
	300,000		1 Commonwealth Hotel.
	302,000		1 Vendome Hotel.
	311,000		1 Hotel Brunswick.
	320,000		1 Hotel Pelham.
	325,000		1 Hotel Boylston.
	326,000		1 Pavilion Hotel.
	331,000		1 Revere House.
	347,000		1 United States Hotel.
	370,000		1 American House.
	386,000		1 Marlboro' Hotel.
	486,000		1 Tremont House.
	641,000		1 Parker House.
Totals		39,824	100

VALUATION AND TAXES OF BOSTON, COMPARED WITH OTHER CITIES.

The following tables and statement, prepared by THOMAS HILLS, chairman of the Board of Assessors, exhibit the assessed valuation of the real and personal property of the City of Boston, New York, and other cities, and the rate and amount of tax upon each thousand dollars, from the year 1860 to 1876, inclusive: —

BOSTON.

Population by census of 1860, 177,840. Population by United States census of 1870, including municipalities annexed, 292,499. Population by State census of 1875, 341,919.

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000
1860	$163,891,300	$112,969,700	$276,861,000	$9 30
1861	167,682,100	108,078,000	275,760,100	8 90
1862	163,638,000	112,579,000	276,217,000	10 50
1863	169,624,500	132,882,700	302,507,200	11 50
1864	182,072,300	150,377,600	332,449,900	13 30
1865	201,628,900	170,263,875	371,892,775	15 80
1866	225,767,215	189,595,130	415,362,345	13 00
1867*	250,587,700	194,358,400	444,946,100	15 50
1868	287,635,800	205,937,900	493,573,700	12 30
1869†	332,051,900	217,459,700	549,511,600	13 70
1870	365,593,100	218,496,300	584,089,400	15 30
1871	395,214,950	217,448,600	612,663,550	13 10
1872	443,283,450	239,440,850	682,724,300	11 70
1873‡	470,086,200	223,745,200	693,831,400	12 80
1874	554,200,150	244,554,900	798,755,050	15 60
1875	558,941,000	235,020,895	793,961,895	13 70
1876	526,145,700	222,732,400	748,878,100	12 70

* The city of Roxbury, with a valuation of $18,265,400 real, and $8,286,300 personal, total, $26,551,700, united with Boston in 1867, its valuation as a part of Boston taking effect in 1868. The aggregate valuation of Boston and Roxbury in 1867 was $471,497,800.

† The town of Dorchester, with a valuation of $12,826,200 real, and $7,489,500 personal, total, $20,315,700, was annexed this year. Its valuation forms a part of the total valuation of Boston for 1870. The united valuation of the two municipalities for 1869 was $569,827,300.

‡ The city of Charlestown and towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874.

Valuation of Charlestown in 1873 was $26,016,109 real, $9,272,582 personal, total, $35,389,682
" " West Roxbury " 16,254,350 " 5,894,250 " " 22,148,600
" " Brighton " 11,964,450 " 2,584,081 " " 14,548,531

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was $765,818,213.

Year.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per $1,000.	
				State.	City and County.
1860	$82,245	$2,447,755	$2,530,000	$0 31	$8 99
1861	94,575	2,305,425	2,400,000	35	8 55
1862	*567,450	2,287,550	2,855,000	2 09	8 41
1863	756,600	2,643,400	3,400,000	2 56	8 94
1864	756,600	3,523,400	4,280,000	2 35	10 95
1865	1,592,501	4,078,299	5,670,800	4 44	11 36
1866	1,016,490	4,257,994	5,274,484	2 45	10 55
1867	1,694,150	4,962,261	6,656,411	3 94	11 56
1868	723,140	5,161,689	5,884,829	1 51	10 79
1869	903,925	6,375,399	7,279,324	1 71	11 99
1870	933,775	7,703,087	8,636,862	1 65	13 65
1871	933,775	6,856,669	7,790,444	1 57	11 53
1872	736,480	7,023,362	7,759,842	1 11	10 59
1873	828,540	7,809,552	8,638,092	1 23	11 57
1874	802,120	11,243,782	12,045,902	1 04	14 56
1875	802,120	9,721,016	10,523,136	1 04	12 66
1876	742,932	8,527,872	9,270,804	1 02	11 68

The principal cities of the United States have each their own system of

SPECIAL ASSESSMENTS.

That of Boston, previous to the enactment of Chapter 174 of the Acts of the year 1866 (generally known as the betterment law), consisted of assessments upon abutters, for the cost of sidewalks for foot-passengers upon the public streets, where the owners of estates have failed to construct them ;† and for three-quarters the expense of construction of new sewers, the city assuming one-quarter the cost. The act of 1866 enables the city to assess upon the owner *one-half the amount* that his estate has been *benefited* by the laying out, widening or change of grade of any street, after the city shall have first paid all the land and building damages, and the full cost of the work. The following table exhibits the character and amount of these special assessments from the year 1860 : —

* This amount contains $221,252, national direct tax assumed and paid by the State.

† Previous to 1872 the whole cost of sidewalks was assessed upon abutting estates, but Chapter 303 of the Acts of that year limits the assessment to one-half of the cost of construction.

Year.	Three-quarters' Cost of Sewers.	*Sidewalks.	Betterments.	Total Special Assessment.
1860.....	$9,683	$7,871	.....	$17,554
1861.....	16,420	11,702	.....	28,122
1862.....	10,922	10,743	.....	21,665
1863.....	17,228	9,213	.....	26,441
1864.....	7,158	10,331	.....	17,489
1865.....	5,207	4,028	.....	9,235
1866.....	17,290	7,043	.....	24,333
1867.....	17,917	6,134	$54,206	78,257
1868.....	18,040	19,056	210,289	247,385
1869.....	41,417	15,584	765,258	822,259
1870.....	52,300	29,920	1,330,705	1,412,925
1871	59,706	17,608	159,400	236,714
1872.....	63,653	.....	344,357	408,010
1873.....	109,301	40,214	178,592	328,107
1874.....	55,031	77,065	903,333	1,035,429
1875.....	125,921	43,249	886,925	1,056,095
1876.....	96,543	32,512	160,892	289,947

NEW YORK.

Population by census of 1860, 805,658. Population by United States census of 1870, 922,531. Population by State census of 1875, 1,046,037.

A table covering the above years, compiled from official reports, shows the valuation, amount and rate of taxation of the city of New York for the same time: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.	
				North 57th St.	South 57th St.
1860.....	$398,533,619	$178,697,037	$577,230,656	$16 66	$17 16
1861.....	406,955,665	174,624,306	581,579,971	19 52	20 02
1862	399,556,404	172,416,031	571,972,435	16 82	17 34
				Uniform.	
1863.....	402,187,382	191,967,161	594,154,543	$20 35	
1864.....	410,774,435	223,920,505	*634,694,940	21 60	
1865.....	427,360.884	181,423,471	608,784,355	29 90	
1866.....	478,994,934	257,994,974	736,989,908	23 00	
1867.....	555,447,062	276,389,451	831,836,513	26 70	
1868.....	623,236,555	285,199,972	908,436,527	26 60	
1869.....	684,183,918	281,142,696	965,326,614	22 70	
1870.....	742,103,075	305,285,374	1,047,388,449	22 50	
1871.. ..	769,302,250	306,947,223	1,076,249,473	21 70	
1872.....	797,148,665	306,949,422	1,104,098,087	29 01	
1873.....	836,691,980	292,447,643	1,129,139,623	25 00	
1874.....	†881,547,995	272,481,181	1,154,029,176	28 00	
1875.....	883,643,545	217,300,154	1,100,943,699	29 40	
1876.....	892,428,165	218,626,178	1,111,054,343	28 00	

* Full cost assessed to 1872. Half cost subsequent to that date.

† In January, 1874, the towns of Kingsbridge, Morrisania and West Farms were annexed to the city of New York. Their real estate valuation of about $9,500,000 was increased by the authorities of New York City to about $23,000,000, in order that their assessments might be based upon the same scale of appraisement as the property on Manhattan Island. This increased valuation was included in the tax of 1874.

It will be observed that for the years preceding 1863 different parts of the city were assessed at different rates; this practice still prevails in other cities of the State of New York.

Year.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per $1,000.	
				State.	City and County.
1860	$1,332,258	$8,426,249	$9,758,507	$2 38	$14 59
1861	2,108,635	9,518,997	11,627,632	3 62	16 36
1862	2,212,930	7,693,341	9,906,271	3 87	13 45
1863	2,540,557	9,551.348	12,091,905	4 27	16 08
1864	2,737,080	10,968,012	13,705,092	4 31	17 29
1865	3,024,000	15,178,837	18,202,837	4 96	24 94
1866	2,902,850	14,047,917	16,950,767	3 94	19 06
1867	3,890,544	18,286,335	22,176,879	4 67	22 03
1868	5,564,427	18,583,466	24,147,893	6 13	20 47
1869	2,672,820	19,240,094	21,912,914	2 72	19 98
1870	2,834,501	20,731,739	23,566,240	2 70	19 80
1871	4,769,354	18,593,173	23,362,527	4 43	17 27
1872	5,745,049	26,291,242	32,036,291	5 20	23 81
1873	6,117,365	22,111,125	28,228,490	5 33	19 67
1874	7,673,482	24,639,335	32,312,817	6 65	21 35
1875	8,012,386	24,355,359	32,367,745	7 27	22 13
1876	7,233,189	23,876,333	31,109,522	6 51	21 49

The figures given above do not include the "special assessments;" they are not given, as there are no data as yet collected by which their detail and amount can be known.

PHILADELPHIA.

Population by census of 1860, 565,529. Population by census of 1870, 674,022.

The following table, compiled from official documents, exhibits the assessed valuation in the city of Philadelphia, since 1860:—

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	$153,000,236	$2,697,433	$155,697,669	$20 00
1861	150,326,005	2,713,188	153,039,193	20 00
1862	152,410,065	2,482,889	154,892,954	23 00
1863	152,428,113	2,407,293	154,835,406	23 00
1864	153,668,368	2,756,964	156,425,332	23 00
1865	155,980,917	3,139,011	159,119,928	28 00
1866	159,590,142	3,241,637	162,831,829	40 00
1867	160,350,666	3,737,785	164,088,451	40 00
1868	445,563,321	7,954,169	453,517,490	14 00
1869	456,137,222	7,767,767	463,904,989	18 00
1870	470,851,800	8,188,873	479,040,673	18 00
1871	491,844,096	8,592,786	500,436,882	18 00
1872	502,415,863	8,608,819	511,024,682	20 80
1873	518,234,568	8,930,700	527,165,268	21 50
1874	539,003,602	9,239,933	548,243,535	22 00
1875	565,819,095	9,464,873	575,283,968	21 50
1876	585,408,705	10,004,673	595,413,378	21 50
1877	593,313,532	9,755,000	603,068,532	22 50

In consequence of very extensive additions to the buildings and other public works of the city, the assembly of the State authorized, for the years 1872 to 1876 inclusive, a special assessment on each one thousand dollars as a "*Public Building Tax.*" The rate of this special tax for 1872 was eighty cents, for 1873 and 1874, one dollar, for 1875, two dollars and one-half, and for 1876, one dollar on the thousand, making with the rate for general purposes the amount placed in the table. The rate for 1877 of twenty-two and one-half dollars on the thousand is for the ordinary municipal expenditures of the current year.

In the assessment of 1868 a system of taxation, different from that heretofore existing, was adopted in this city. An increase of 175 per cent. on the valuation of the real estate as appraised the preceding year would seem to be the result of an assessment approximating to market value. Several classes of personal property, of large amount (including "moneys at interest," "goods, wares, merchandise and stock in trade"), which under the law of Massachusetts are included in the valuation of the cities and towns of the Commonwealth, are, under the laws of Pennsylvania, assessed exclusively for the benefit of the State. The personal property assessed on account of the municipality consists of furniture, horses, cattle and carriages. An enactment of the Legislature of 1868,* first taking effect in the levy of 1869, requires a discrimination in the assessment of taxes upon real estate. The suburban portion of this municipality is assessed upon two-thirds, and the farming land upon one-half, of the rate levied upon the built-up portion of the city. The following table shows the operation of this law and the amount of tax raised for the year 1877: —

Real Estate.	Personal Estate.	Total Valuation.	Tax Rate per $1.000.
$593,313,532	$9,755,000	$603,068,532	$22 50

	Assessments, 1877.		City Tax.
Real Estate, "City" Rate	$535,281,521	@ $2 25 per hundred	$12,043,834 22
" " Suburban "	38,252,980	@ 1 50 " "	573,794 70
" " Farm "	19,779,031	@ 1 12½ " "	222,514 10
Total Real Estate.....	$593,313,532		
Furniture.....	6,621,675	@ $2 25 " "	148,987 68
Horses.....	2,207,961	@ 2 25 " "	49,679 12
Cattle.....	171,596	@ 2 25 " "	3,860 91
Pleasure carriages.....	753,768	@ 2 25 " "	16,959 78
	$603,068,532		$13,059,630 51

* The text of the law will be found in full in the report of 1868–69.

Previous to the year 1866 a direct State tax was assessed upon real estate. The following table shows the division of the rate since 1860, and the amount of city tax since 1867, exclusive of special assessments: —

Year.	Rate of Tax per $1,000.		Total.	Year.	Rate of Tax per $1,000.	Amount City Tax.
	State.	City.			City Rate.	
1860.....	$2 50	$17 50	$20 00	1868.....	$14 00	$6,167,526
1861.....	2 50	17 50	20 00	1869.....	18 00	8,035,697
1862.....	3 00	20 00	23 00	1870.....	18 00	8,300,061
1863.....	3 00	20 00	23 00	1871.....	18 00	8,689,790
1864.....	3 00	20 00	23 00	1872.....	20 80	*10,250,233
1865.....	3 00	25 00	28 00	1873.....	21 50	†10,932,233
1866.....	.....	40 00	40 00	1874.....	22 00	‡11,640,572
1867.....	.....	40 00	40 00	1875.....	21 50	§11,956,673
				1876.....	21 50	‖12,334,778
				1877.....	22 50	¶13,059,631

CHICAGO.

Population by census of 1860, 109,269. Population by census of 1870, 298,983.

The following tables, taken from official reports, show the system of taxation, valuations, and amount of taxes paid in the city of Chicago for the years indicated: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Taxes.	Rate.
1860...	$31,198,135	$5,855,377	$37,053,512	$373,315	$11 00
1861...	31,315,049	5,037,331	36,352,380	551,024	14 00
1862...	31,687,545	5,552,300	37,239,845	564,038	15 00
1863...	35,143,252	7,479,572	42,622,824	852,456	20 00
1864...	37,148,023	11,584,759	48,732,782	974,656	20 00
1865...	44,064,499	20,644,678	64,709,177	1,294,184	20 00
1866...	66,495,116	19,447,941	85,943,057	1,719,964	20 00
1867...	140,857,040	51,392,604	192,249,644	2,489,245	13 00
1868...	174,505,410	53,939,469	228,444,879	3,300,000	14 00
1869...	211,371,240	54,653,640	266,024,880	3,990,475	15 00
1870...	223,643,600	52,342,950	275,986,550	4,139,798	15 00
1871...	236,898,650	52,847,820	289,746,470	2,897,464	10 00
1872...	239,154,890	45,042,540	284,197,430	4,262,961	15 00
1873...	262,969,820	49,103,175	312,072,995	5,617,314	18 00
1874...	258,549,310	45,155,830	303,705,140	5,466,692	18 00
1875...	253,557,900	**38,061,170	††291,619,070	5,108,981	29 40
1876...	131,222,460	**36,815,718	‡‡168,038,178	4,046,806	24 08

* The ordinary levy for 1872 amounted to $9,841,413, and the tax-rate to $20 per thousand, but by an act of the Legislature, an additional tax, at the rate of 80 cents on the thousand, was authorized for "public buildings." This tax amounted to $408,208.

† This amount includes the special building tax of 1873, amounting to $527,165 00
‡ " " " " " " 1874, " 548,244 00
§ " " " " " " 1875, " 1,438,210 00
‖ " " " " " " 1876, " 595,413 37
¶ No " assessed for " " " 1877.

** Includes railroads.

†† The city tax for this year was not extended on this assessment in consequence of the Court refusing judgment on delinquent real estate for 1874. The city taxes were therefore extended on the State and county assessment, and collected under the provisions of the General Revenue of the State, it being optional with the City Council to either collect under the City Charter or under the General Revenue law. The valuation of 1875 on the State and county basis was —

Real estate,	$125,468,605 00
Personal estate,	48,295,641 00
Total valuation,	$173,764,246 00

The rate of taxation for city purposes on this valuation was $29.40 per thousand.

‡‡ State valuation.

It is claimed that since 1866 the appraisement of real estate has been for the market value. The personal estate liable to taxation under the laws of the State of Illinois is substantially the same as that assessed in Massachusetts.

The city of Chicago is made up of three districts or townships, — viz., South, North and West Chicago, — which, in addition to their proportion of the city taxes, as shown in the above table, are assessed for their proportion of State and county taxes, and for certain local improvements, the city in its corporate capacity not being assessable for these purposes. Railroad property in Chicago is assessed in these several districts. The valuations upon which these assessments are made are reduced by boards of equalization to correspond to assessment values in other parts of the State and county. The following tables, covering two years, exhibit the operation of this system: —

1870.

South Chicago.		North Chicago.		West Chicago.	
State valuation,	$36,462,013 00	State valuation,	$9,838,788 00	State valuation,	$23,839,577 00
County do.,	38,514,154 00	County do.,	10,348,789 00	County do.,	24,990,568 00
State tax,	$237,025 87	State tax,	$63,993 61	State tax,	$154,949 21
County do.,	577,712 31	County do.,	155,149 19	County do.,	374,865 67
Town do.,	6,479 68	Town do.,	4,392 64	Town do.,	84,690 47
South Park,	258,429 70	Lincoln Park,	62,084 24	Boulevards & Parks,	12,501 36
				West Park,	214,725 41
	$1,079,647 56		$285,619 68		
Railroad tax,	18,820 00	Railroad tax,	7,200 00		$841,732 12
				Railroad tax,	46,663 21

1872.*

South Chicago.		North Chicago.		West Chicago.	
State valuation,	$39,607,602 00	State valuation,	$6,817,829 00	State valuation,	$22,388,515 00
County do.,	39,830,122 00	County do.,	6,858,508 00	County do.,	22,388,515,00
State tax,	$293,176 28	State tax,	$51,172 19	State tax,	$210,073 29
County do.,	488,616 32	County do.,	85,259 68	County do.,	349,819 89
Town do.,	14,255 95	Town do.,	5,870 73	Town do.,	96,649 05
South Park,	248,119 18	Lincoln Park,	68,178 29	West Park and Boulevard tax	284,896 95

In addition to the State, county, city and town taxes, Chicago has a system of special assessments, paid wholly by the real estate benefited by the special improvements, which, for the year ending January 1, 1876,† were: —

* The railroad tax is included in the other items of district taxes for the year 1872.

† The fiscal year which, in 1875 and previous to that date, ended on the first day of April, was in 1876 closed on the first day of January. The special assessments of that year cover a space of nine months only.

For wooden pavements,	$6,033 13
" lamp posts,	20,759 95
" miscellaneous improvements,	23,812 66
" private drains,	264 00
" water service pipes,	6,029 65
" sidewalks,	3,686 33
	$60,585 72

The table which follows exhibits the amounts laid as special assessments for the twelve months preceding the first day of April, of the several years indicated: —

1862	$42,635 49	1870	$2,836,852 48
1863	46,493 67	1871	2,359,835 89
1864	389,169 31	1872	*62,222 25
1865	103,576 35	1873	†
1866	802,574 56	1874	749,460 27
1867	317,200 18	1875	723,254 42
1868	1,354,436 48	1876	‡60,585 72
1869	2,395,683 03		

TOTAL TAX OF CHICAGO.

In consequence of the destruction of assessment records in the great fire of October, 1871, it has been impossible to obtain the items of State, county, town, park and railroad taxes for the city of Chicago for that year. The figures of the preceding year are consequently repeated, in connection with those of the year 1872, in order to show a total tax for a year under the system of assessment in use in that city.

TAX OF CHICAGO FOR 1870.

General levy,	$4,139,798 00
State, county, town, park and railroad taxes,	2,279,682 57
Special assessments,	2,836,852 48
	$9,256,333 05

TAX OF CHICAGO FOR 1872.

General levy,	$4,262,961 00
State, county, town, park, boulevard and R. R. taxes,	2,196,087 80
Special assessments,	62,222 25
Total,	$6,521,271 05

* After the great fire of October, 1871, a change in the law for making special assessments greatly reduced their amount. The items omitted were street and alley openings and widenings. In the assessment of 1875 these items again appeared in the list of special taxes. In the latter year no levy was made for gas service pipes, which formed for many years before that date one of the items of special assessment.

† No special assessments levied this year.

‡ For nine months; see note preceding page.

BALTIMORE.

Population of Baltimore by United States census in 1860, 184,520; United States census in 1870, 267,354; Municipal census in 1870, 283,070.*

The valuations and assessments of Baltimore are explained in the following extracts from a letter from Hon. Wm. W. Orndorff, Judge of Appeal Tax Court, dated November 6, 1876:—

"Complying with my promise, I beg herewith to enclose you a statement of 'Valuations' (State and City), 'Taxes collected,' and 'Rates of Taxes,' for the period from 1860 to 1875 inclusive; also a statement of the population of Baltimore city in the years 1860, 1870.

"Our assessments are made at the full cash value of property, real and personal, and have heretofore been designed to cover a period of ten years. The assessment under which we are now working went into effect in 1868, and will probably be superseded, in 1877, by a new one, now making, in pursuance of an Act of The General Assembly.

"Our basis of taxation is made up and put into the hands of the 'Committee of Ways and Means' of the City Council, on the 1st of March, annually, in order that the rate of taxation for the year may be fixed.

"The City and County of Baltimore have distinct municipal governments — hence we, of the city, have no county tax.

"I regret that I am unable to give you the valuations of 'Real' and 'Personal' property separately, as they are not so kept in the collector's books."

Year.	Total Valuation. Real and Personal.	State Tax. Collected.	City Tax. Collected.	Total Tax. Collected.	Rate of Tax per $100. State.	Rate of Tax per $100. City.
1860	$138,505,765	$112,224 06	$1,203,415 75	$1,315,639 81	.10	1.00
1861	138,199,960	109,232 49	1.211,139 09	1,320,371 58	.10	1.09
1862	134,532,804	232,805 99	1,375,224 85	1,608.030 84	.25	.92
1863	135,091,035	297,670 13	1,239,483 57	1,537,153 70	.25	.92
1864	139,417,797	190,096 60	1,325,264 39	1,515,360 99	.15	1.00
1865	143,340,022	300.526 36	1,632,750 23	1,933,276 59	.30	1.25
1866	144,926,217	356,725 87	1,655,509 11	2,012,234 98	.30	1.25
1867	147,078,105	270,428 39	1,839,185 06	2,109,613 45	.20	1.40
1868	206,136,348	266,064 61	2,063,990 56	2,330,055 17	.19	1.20
1869	203,739,348	324,861 95	2,930,360 53	3,255.222 48	.19	1.60
1870	202,756,140	324,824 86	2,912,794 78	3,237,619 64	.19 1-4	1.50
1871	210,310,975	333,784 89	2,582,183 09	2,915,967 98	.19 1-4	1.50
1872	217,162,979	310,973 64	3,141,403 38	3,452,377 02	.19 1-4	1.63
1873	222,498,305	289,637 88	3,185,312 95	3,474,950 83	.19 1-4	1.63
1874	228,571,316	360,160 19	3,827,601 85	4,187,762 04	.20 5-16	1.80
1875	231,365,863	372,843 65	3,941,999 61	4,314,843 26	.17 1-4	1.80

* Census, ordered by the Mayor and City Council of Baltimore, immediately after the U. S. census. Estimated population for 1876, in excess of 320,000.

The statements given on the preceding page do not include *Special Assessments;* those "made on account of opening, closing, grading and paving of streets and alleys are paid by the property holders on said streets, etc., who are adjudged by the Commissioners for opening streets, to be benefited by said openings or closings."

CINCINNATI.

Population by census of 1860, 161,044. Population by census of 1870, 218,900.

The following table, from the books of the Auditor of Hamilton county, Ohio, exhibits the assessed valuation of the City of Cincinnati: —

Year.	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per $1,000.
1860	$61,620,904	$31,411,812	$93,032,716	$17 45
1861	62,657,365	30,313,411	92,970,776	19 20
1862	63,503,296	29,707,861	93,211,157	17 66
1863	64,441,532	35,932,561	100,374,093	18 20
1864	65,585,774	47,809,574	113,395,348	20 20
1865	67,610,611	63,135,382	130,745,993	22 90
1866	66,454,662	67,218,101	133,672,763	21 60
1867	68,569,040	68,412,285	136,981,325	27 40
1868	69,799,604	61,583,925	131,383,529	28 00
1869	72,243,844	58,471,666	130,715,510	31 90
1870	78,736,482	57,370,754	136,107,236	31 60
1871	123,427,888	56,934,044	180,361,932	22 20
1872	119,621,856	55,462,410	175,084,266	20 10
1873	121,479,280	64,166,460	185,645,740	23 06
1874	123,231,790	58,718,284	181,950,074	23 38
1875	125,976,835	58,521,730	184,498,565	24 82
1876	127,143,900	56,809,066	183,952,966	27 04

Under the laws of Ohio, real estate has heretofore been valued, for the purpose of taxation, once in ten years, the last valuation taking effect in 1860. The gain of seventeen millions upon this class of property, during the ten years preceding the valuation of 1870, represents the improvement in old, and the value of new buildings. Under this system it would seem that great inequality must exist. Wards or districts where property has not materially advanced since the last valuation, and where, consequently, assessments would be most oppressive, must have borne a much greater burden of taxation than districts where values had largely increased. Personal estate, which is assessed upon a system very similar to that of Massachusetts, and which the citizens are compelled, under a heavy penalty (fifty per cent. added to estimated value), to list under oath, and which is assessed at the same rate per cent. as real property, must, under this system,

bear a tax much out of proportion to that levied upon the real estate of a rapidly increasing locality. The preceding table demonstrates that the assessed value of personal estate increased 96.50 per cent. in eight years, while in the same time the assessment of real estate advanced but 13.27 per cent. It was probably with a view to mitigate the effect of such inequalities, without radically changing their system of taxation, that the Legislature enacted, in 1867, that the valuation of 1870 should be for a term of five years only. The valuation of real estate, as found by the assessors of 1870, amounted to $138,947,094, not including the property of four wards which had been annexed to the city subsequently to the valuation of 1869. The real-estate valuation of these wards amounted to some $6,000,000. The real-estate valuation of the city, as made by the assessors of 1870, may be put at $145,000,000.

This valuation of the real estate, as found, was deemed excessive, and an act of the Legislature was obtained, authorizing local boards to reduce it nineteen (19) per cent. The local boards, not completing their work in season for the tax of 1870, the assessment of that year was levied upon the old valuation, to which was added the valuation existing for the four wards recently annexed. The reduced valuation of the real estate of the city upon which the tax of 1871 was levied amounted to $123,427,888, and this amount is placed in the table of valuations for that year, and amounts computed upon this reduced basis for subsequent years, as the *official* if not the *true* valuation of the property.

The table which follows on page 260 shows the amount of taxes levied in this city since 1860, and the rate of tax per thousand for State, county and city purposes. The column marked "Delinquencies and Forfeitures" is thus explained: "Each year all delinquencies and forfeitures are placed upon the duplicates for collection (so long as there is a chance of collection), and these amounts enter into and form a part of the grand total levied in each year." *

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*The statement in relation to delinquencies and forfeitures is that of a former Auditor of Cincinnati, and is corrected by the official of 1876, by striking out the words, "so long as there is a chance of collection," and inserting, "if not paid, sold for tax delinquencies every year, and then not sold for the forfeitures, which are again sold every two years."

Year.	Rate of Tax.				Taxes Levied.				
	City.	County.	State.	Total.	City.	County.	State.	Delinquencies and Forfeitures.	Total Levy.
1860	$10 75	$2 75	$3 95	$17 45	$1,098,100	$147,365	$367,479	$53,287	$1,666,231
1861	10 70	3 95	4 55	19 20	1,130,045	193,982	423,017	86,910	1,833,954
1862	9 60	3 41	4 65	17 66	1,056,697	157,619	433,432	62,076	1,709,824
1863	9 05	4 10	5 05	18 20	991,776	328,143	506,889	52,039	1,878,847
1864	12 10	2 80	5 30	20 20	1,557,049	159,542	600,995	22,179	2,339,765
1865	14 40	3 20	5 30	22 90	2,052,712	248,417	692,954	55,917	3,050,000
1866	15 50	2 60	3 50	21 60	2,071,928	347,549	467,855	37,183	2,924,515
1867	21 10	2 80	3 50	27 40	2,890,306	383,547	479,435	33,398	3,786,686
1868	21 80	2 70	3 50	28 00	2,864,161	354,736	459,842	44,317	3,723,056
1869	24 10	4 30	3 50	31 90	3,150,244	562,076	457,504	29,589	4,199,413
1870	23 95	3 65	4 00	31 60	3,259,768	496,791	544,429	61,209	4,362,197
1871	16 85	2 45	2 90	22 20	3,039,098	441,887	523,050	57,924	4,061,959
1872	15 10	2 10	2 90	20 10	2,643,772	367,677	507,744	70,691	3,589,884
1873	18 15	1 41	3 50	23 06	2,682,580	261,761	649,760	67,634	3,661,735
1874	19 20	98	3 20	23 38	2,911,201	178,311	582,240	92,270	3,764,022
1875	19 20	2 52	3 10	24 82	3,542,372	464,936	571,946	90,932	4,670,186
1876	21 93	2 21	2 90	27 04	4,036,617	496,537	533,464	137,121	5,113,739

AN ACCOUNT OF THE

REAL AND PERSONAL PROPERTY

OF THE CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1877.

[*Exclusive of the means in the hands of the Sinking Fund Commissioners for the redemption of the debt of the city.*]

[The Assessors' valuation, May 1, 1876, of the real and personal property owned by the City of Boston, was, exclusive of the Sinking Funds and means on hand for the redemption of the debt of the city, $36,477,379.78.]

BONDS.

Public Land Bonds and Mortgages in the Collector's Office, April 30, 1877.

Received on the following accounts: —

Neck land,	$72,757 50
Albany street,	15,846 00
South Boston lands,	9,244 00
East Boston,	2,401 00
South Bay,	1,500 00
Dorchester District,	582 00
	$102,330 50

Street Improvement and other Bonds and Notes in the Collector's Office, April 30, 1877.

Received on the following accounts: —

Atlantic Avenue,	$204,258 00
Suffolk-street District,	139,711 20
School-houses, Public Buildings,	106,160 00
Swett street,	50,700 00
Fort-Hill Improvement,	24,730 00
City of Charlestown,	20,534 75
Church-street District,	6,525 86
Widening streets,	6,180 00
Burnt District,	3,752 00
Chestnut Hill Reservoir,	3,088 00
Public Buildings,	1,880 00
Northampton-street District,	1,320 00
Police Station-house, West Roxbury,	1,260 00
North street,	500 00
	$570,599 81

Mystic-river Corporation — twenty-seven shares, of two thousand and thirty-eight.

PUBLIC GROUNDS AND CITY SQUARES.

Name.	Locations.	Area.	Remarks.
City Proper.			
Common	Park, Tremont, Boylston, Charles and Beacon	*48¼ acres.	Enclosed by an iron fence.
Public Garden	Charles, Boylston, Arlington and Beacon	24¼	"
Fort Hill Square	Oliver and High	40,000 sq. ft.	
Franklin Square	Washington, East Brookline and East Newton	105,205 "	"
Blackstone Square	Washington, West Brookline, West Newton, and Shawmut Avenue	105,100 "	"
Chester Square	Between Washington and Shawmut avenue	57,860 "	"
Commonwealth Ave.	From Arlington to West Chester Park	429,500	† "
Union Park	Between Tremont St. and Shawmut Ave.	16,000 "	"
Worcester Square	Between Washington St. and Harrison Ave.	16,000 "	"
Lowell Square	Cambridge and Lynde	5,772 "	"
Park Square	Columbus Avenue, Eliot and Pleasant	2,867 "	
South Boston.			
Telegraph Hill	Thomas	190,000 "	"
Independence Square	Broadway, Second, M & N	6½ acres.	"
Lincoln Square	Emerson, Fourth and M	9,510 sq. ft.	"
East Boston.			
Maverick Square	Sumner and Maverick	4,398 "	
Central Square	Meridian and Border	32,310 "	"
Belmont Square	Webster, Sumner, Belmont and Seaver	30,000 "	"
Putnam Square	Putnam, White & Trenton	11,628 "	"
Square	Trenton, Eagle & Prescott	12,284 "	
Roxbury District.			
Madison Square	Ruggles, Cabot & Sterling	122,220 "	
Orchard Park	Eaton and Yeoman	79,337 "	
Washington Park	Dale and Bainbridge	396,125 "	
Longwood Park	Park St. and Oakland Pl.	21,140 "	
Walnut Park	Between Washington St. and Walnut Avenue	5,736 "	
Lewis Park	Highland and New Sts.	5,600 "	
Bromley Park	From Alford to Bickford	19,770 "	Two enclosures
Fountain Square	Walnut Ave., from Munroe to Townsend	103,000 "	
Cedar Square	Cedar Street	30,794 "	
Linwood Park	Centre and Linwood	3,625 "	Encl'd by stone curb.
Dorchester Dist.			
Dorchester Square	Meeting House Hill	57,512 "	Soldiers' Monument on this square.
Square	Church and Bowdoin	12,427 "	
Charlestown Dist.			
City Square	Head of Bow, Main and Chelsea	9,330 "	Enclosed by an iron fence.
Sullivan Square	Main, Cambridge and Kingston	56,428 "	"
Winthrop Square	Winthrop, Common and Adams	38,450 "	Enclosed by an iron fence. Soldiers' Monument on this Square.
Public Ground	Essex and Lyndeboro Streets	930 "	
West Roxbury Dist.			
Public Ground	Shore of Jamaica Pond	31,000 "	
Brighton District.			
Public Ground	Pleasant and Franklin Streets	1,900 "	
Jackson Square	Chestnut Hill Ave., Union and Winship Sts.	4,300 "	Enclosed by stone curb.

* Exclusive of Cemetery, containing one and a quarter acres.
† Fence from Fairfield street to West Chester Park, not yet erected.

SALABLE LAND.

In charge of the Committee on Public Lands.

Neck Land. — *Exclusive of streets and public squares, viz.: — Southeast of Harrison avenue, south of Dover street.*

Building lots,	259,313	square feet.
Wharf lots,	93,051	"
Dock lots,	10,464	"
Reserved lots,	32,000	"
Between Harrison avenue and Washington street.		
Building lots,	21,662	"
Northwest of Tremont street.		
Building lots,	59,902	"
Total Neck land,	476,392	"

One lot on Newbury street, containing 2,128 square feet.

A lot bordering on the Providence Railroad, mostly in Boston Highlands, containing about 11,627 square feet.

A lot of land containing about 13,700 square feet, formerly a part of the jail-yard, and was received in exchange for a lot on Fruit street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Health Department for storage purposes.

The following lots of land and estates have been taken possession of by the Superintendent, as per orders of the City Council: —

One lot on West Castle street, containing 954 square feet.

One lot on West Brookline street, containing 1,628 square feet.

Two lots on Albion and Paul streets, containing 1,996 square feet.

One lot on Shawmut avenue, corner of Dover street, containing 1,015 square feet.

One lot on Oliver street, containing 492 square feet.

One estate, numbering 154 Shawmut avenue, containing 982 square feet of land, with a brick building thereon.

One estate, numbering 4 Albion street, containing 992 square feet of land, with a brick building thereon.

One estate numbering 10 Indiana place, containing 848 square feet of land, with a brick building thereon.

Northampton Street District. — On this district, bounded by Washington, Eustis, Mall, Albany and Northampton streets, there are 183,708 square feet of land, on which are thirty-two houses of

wood and eight model houses of brick, together with three small wooden buildings occupied as stables.

South Boston. — Between Broadway and First streets, and K and O streets, the city owns about 562,737 square feet of upland.

Roxbury District. —

One lot on Tremont and Heath, containing	370,260	square feet.
Wharf-lot on Swett street. "	22,060	"
One lot of land on Swett street, purchased by the city in 1872, for the erection of a Small-pox Hospital, but transferred to this department in 1874, containing	112,070	"
Two lots of land on Greenwood and Highland streets, containing	239,490	"
Total for Roxbury District,	743,880	"

Dorchester District. —

One lot on Dorchester avenue and Gibson street, known as the Gibson School fund property, containing about	586,427	sq. ft.
Two lots of marsh land in the town of Quincy, containing about	370,910	"
One wood-lot in the town of Milton, containing about	414,767	"
One lot on Bird street,	80,632	"
Three lots on Commercial street, containing	109,015	"
One lot on Norfolk street, "	50,222	"
Two lots on Codman street, "	90,120	"
Five lots on Ashmont street, "	57,160	"
One lot on Boston street, "	2,000	"
One lot on Boston street, "	3,000	"
Total of Dorchester District,	1,764,253	"

Charlestown District. — Land and flats in the rear of Harvard Burying Ground, and northwest of Canal street, the bounded lines of which have not at present been defined, but were valued by the City of Charlestown, in 1873, at $50,000.

Three lots of land in the town of Everett, containing 20,700 square feet.

One wharf-lot on Medford street, foot of Elm street, containing 28,840 square feet, and was valued by the City of Charlestown, in 1873, at $25,000.

Brighton District. — A lot of land and buildings known as the Poor House Farm, bounded by a lane leading from Lake street, and by land of Malcolm Chandler, containing about 14 acres.

One lot in Newton Centre, bounded by Beacon street, containing about four acres.

West Roxbury District. — Lot of land corner Washington and Grove streets, containing 21,780 square feet.

One lot on Morton street, containing 14,487 square feet.

RESERVED LOTS.

One lot of land, situated on Rutland street, west of Tremont street, held as a reserved lot, subject to the order of the City Council, containing 30,600 square feet.

The following amount of South Bay land on Albany street, south of Brookline street, has been set apart for the use of the departments mentioned, as follows: —

Paving Department,	54,750	square feet.
Health "	123,300	"
Sewer "	53,120	"
Water "	72,920	"
City Hospital,	2,758	"
Total,	306,848	"

LAND AND HOUSES.

In charge of the Joint Standing Committee on Streets.

A small wedge of land, corner of North square and North street, remnant of an estate taken in 1859 to widen this street, containing about 480 feet; about 426 feet of this will be required for the widening of North square, leaving only 54 square feet to be sold.

A gore lot running 62 feet on Water street, containing 393 square feet, occupied by tenant at will, at $1,600 per annum.

Vacant lot on Battery and Salutation streets, adjoining the Harbor Police station, containing 1,956 square feet.

Thirty-two square feet of vacant land conveyed to city in settlement with an abuttor, and remaining, after the widening of Washington avenue, upon the estate.

Three hundred and sixty-five square feet of land corner of Congress and State streets, purchased of N. E. Mutual Life Insurance Company, in settlement of damages with them for widening Congress street.

At the corner of Charlestown and Causeway streets, 114 feet of land, being the remaining portion of the "Heath estate," surrendered to the city by Arioch Wentworth, under the widening of Charlestown street.

Two parcels of land on Shirley street, Ward 20, left from an estate purchased of John Haven, after the extension of Clifton street through the same, from Hudson street to Shirley at George street, containing together 7,865 square feet.

On Beach street, at the corner of Harrison avenue, 5,356 feet of the Presbyterian church estate, left after the widening of Beach

street. Surrendered to the city. Five hundred and seventy-eight feet more will be required from this estate for street purposes, to widen Harrison avenue.

A piece of land, containing 23,277 square feet, upon Eliot street, Columbus avenue and Pleasant street, purchased in the negotiation with the Boston and Providence Railroad Corporation for the extension of Columbus avenue through their land to Park square, and remaining after said extension and the extension of Eliot street to said avenue.

Six hundred and ninety-nine feet left of an estate at the corner of North street and Hanover avenue, surrendered to the city, under the widening of Hanover avenue, by the Home for Aged Women and the Boston Female Asylum.

ISLANDS.

Apple Island, containing 9½ acres, purchased in 1867 for $3,750.

Great Brewster Island, in the town of Hull, containing about 16 acres, purchased in 1848 for $4,000.

See Property in charge of Board of Directors for Public Institutions, and Board of Health.

COCHITUATE WATER WORKS.

Lake Cochituate. — Situated within the limits of the towns of Framingham, Wayland and Natick, in Middlesex County. The extreme length of the lake, in a direct line, is 3½ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 800 acres. In addition to the supply in the lake, "Dug Pond," containing 44½ acres, and "Dudley Pond," containing 81 acres, are connected with and form important tributaries to it.

The whole circuit of the lake, measuring at its verge when within two feet of high-water mark, is about 16 miles, and the city owns an average width of five rods around it, which is held free from taxation; also five rods in width around Dug Pond, or about 11 acres, and 1¼ acres at the outlet of Dudley Pond. In addition to this, the city owns 23¾ acres in Wayland, 72¼ acres in Natick, and on the line of the aqueduct, not including land appurtenant to the Chestnut Hill and Brookline Reservoirs, nor land occupied by and necessary for the protection of the aqueduct, 27¼ acres in Needham, 5¾ acres in Newton, 1½ acres in Brookline, which is taxable.

Sudbury River Conduit. — The Sudbury River Conduit, extending from Farm Pond, in South Framingham, to the Gate House at Chestnut Hill Reservoir, is 83,912 feet in length. A section of conduit, 4,170 feet in length, connects Farm Pond with Dam No. 1 on the Sudbury River. The city owns a width on the line of the conduit varying from 80 to 400 feet. In effecting settlements for the land taken for the conduit and storage basins, the Boston Water Board have in many cases purchased land not actually required for the above purposes.

The whole line of the Water Works, extending from Lake Cochituate, and continuing through a brick aqueduct, iron pipes and stone tunnel 14⅛ miles, to a reservoir in Brookline, of about 23 acres of water surface, and 119,583,960 gallons' capacity.

The "Chestnut Hill Reservoir," situated in the Brighton District, of the capacity of 730,000,000 gallons, with a water surface of 123⅓ acres. There are 212¾ acres in this whole property, the line of pipe from Chestnut Hill Reservoir to the main near the Brookline Reservoir; also, the land under which are the pipes, being in amount about six acres and a half.

The "Beacon Hill Reservoir," bounded northerly by Derne street, easterly by Temple street, westerly by Hancock street, and southerly by the yards to the dwelling-house fronting on Mt. Vernon street, is built of the most massive description of stone masonry, and is the most costly distributing reservoir owned by the city. It covers about 37,012 square feet of land and has a mean horizontal water section of 28,014 square feet, and has a capacity of 2,678,961 gallons. Owing to the connection of the Beacon Hill District with the High-Service Pumping Works at Roxbury District, this reservoir is now used for storage, and is connected with the distributing pipes only in case of fire, or accident to the pumping-mains.

The "South Boston Reservoir," on the east side of Telegraph Hill, South Boston, covers, with its embankments, an area of about 126,000 square feet. It resembles in shape a segment of an ellipse, and has a water area when at high-water mark of 70,041 square feet, and a capacity of 7,508,246 gallons. This reservoir is now used in the same manner as the Beacon Hill, and for similar reasons.

The "East Boston Reservoir," on Eagle Hill, East Boston, is bounded westerly by Brooks and southerly by White street. The land covered by and appurtenant to it comprises about 216,027 square feet. Its water area, when at high-water mark, is 44,100 square feet, and its capacity, 5,591,816 gallons. This reservoir was not connected with the Cochituate Water Works, but supplied from the Mystic Water Works, from Jan. 1, 1870, until April 21, 1875, and since Dec. 2, 1875.

The "Parker Hill Reservoir," on Parker Hill, Roxbury District, is located on a lot of land, taken under the act of the Legislature authorizing the building of this reservoir, containing 197,614 square feet. It was built specially for the high-service supply, and will hold 7,200,000 gallons above a plane 2½ feet above the bottom of the outflow pipe. The area of the water surface when at high-water mark is 64,033 square feet, and its elevation 219 feet above tide-marsh level. A strip of land 25 feet wide leading from Fisher avenue, and containing 2,887 square feet, was purchased for a route for the pipes to the reservoir.

The main pipes leading from the receiving reservoirs in Brookline, Brighton District and Newton to this city, and the distributing pipes laid in the City Proper, East and South Boston, Roxbury, Dorchester, West Roxbury and Brighton Districts, aggregate in

length 341 miles, 4,800 feet, varying in size from 3 inches to 48 inches in diameter.

Pipe Yard and Wharf, Albany street, containing 72,920 feet, upon which there are wooden buildings for storage of pipes, etc.

Pipe Yard and Machine Shop, on Federal street, near Summer, with tools and machinery, and other property therein, for the use of the department. This lot contains 9,192 feet, on which is a brick building used as a machine-shop. The original cost of the establishment, including tools and machinery, stable, etc., was about $30,000. In 1870, after the fire, two stories were added to the building, and general repairs made, at a cost of $6,848.50.

Building on Elmwood street and place, on a lot of 5,563 square feet, in which are the pumping-engines for supplying water to the highest parts of Roxbury District, Beacon Hill and South Boston, by means of the stand-pipe erected on Highland Park, formerly known as the "Fort Lot," between Beech Glen and Fort avenue. This lot was placed in charge of the Cochituate Water Board by an order of the City Council of 1870. It contains 115,000 square feet.

The report of the Boston Water Board to the City Council, for the financial year 1876–77, contains an account of the water-pipes and other stock on hand at that date. Also a full statement of the condition of the works.

The *net* cost of these works to the city, up to the 30th of April, 1877, less the *revenue earned*, is $15,165,507.92, as per statement on page 214.

MYSTIC WATER WORKS.

The upper portion of Mystic Lake, which is the source of supply, is situated in the towns of Medford, Arlington and Winchester, six and a half miles from Charlestown square. It has an area of about 200 acres when flowed to the level authorized by the act to take water, and a storage capacity, at that level, of 380,000,000 gallons of water.

The area of country forming the drainage-basin is, according to the recent survey, 27.75 square miles. The principal ponds within the Basin are Horn, Wedge, and Winter; and the waters flowing from these, and from streams rising in Reading, Wilmington, and Woburn, all flow into the lake.

To convey the water of the lake to the citizens, the works consist of: dam and overfall, conduit, with its appurtenant gate-houses, waste-weir, ventilator, and drains, cast-iron mains under Mystic-river bridge, etc., engine-house and pump-well, pumping-engines, force-main, with check-valves, gates, hydrants, etc. Reservoir, with influent and effluent chambers, gate-house, etc. Supply-mains from reservoir, with gates, air-cocks, blow-offs, and connections, city distribution-hydrants, gates, etc. Service-pipes, stop-cocks, meters, fountains.

The Dam is 1,560 feet long. It is substantially built of earth-work and masonry, and its height is eleven feet above high-water mark of Boston harbor. The overfall of the dam is constructed of cut granite masonry, and consists of five piers and two abut-

ments. The distance between the abutments is 80 feet, the piers being 5 feet wide at base, and 11 feet long in the direction of the stream. A substantial bridge reaches from one abutment to the other, and is fitted with traps, to admit of readily adjusting the overfall planking.

The Conduit is 7,453 feet long, constructed of hydraulic brick masonry, 8 inches thick, excepting between the upper gate-house and the waste-weir; where all above the springing line of the arch is 12 inches thick. It is oviform in shape, 5 feet 8 inches in height, and 5 feet wide interior dimensions, the base being semi-circular, 5 feet in diameter, the upper segments having a rise of 3 feet 2 inches.

To protect the work, the whole structure is laid in a foundation of concrete masonry, rising upon the sides to nearly the spring-line of the arch. The whole exterior of the brick-work is coated with hydraulic cement-mortar. The conduit will convey, when running within 8 inches of the inside crown of the arch, 30,000,000 gallons in 24 hours, supposing a free delivery into the pipe chamber.

The Gate Chamber is constructed of granite masonry externally, and lined with brick-work, the whole laid in hydraulic cement. It is thoroughly fitted with gates, screens and grates, and has over it a substantial gate-house built of faced brick. The waste-weir is of unusually ample dimensions, the over-falls being 5 in number, and each 6 feet long. The chamber, like the Gate Chamber, is of brick and cut granite masonry. The ventilator, manholes, etc., are all carefully constructed with brick masonry and granite.

The Pipe Chamber is of hydraulic brick masonry, and is interiorly divided into three parts, one receiving and two delivery chambers, and is fitted with a drain to admit of emptying the conduit into Mystic river. The cast-iron mains to convey the water from the pipe chamber to the engine-house and pump-well are 487 feet long and 3 feet inside diameter, and they pass under the bed of Mystic river. Directly over these iron mains is a substantial pile bridge across Mystic river, built to connect the works divided by the river, and to protect the pipes.

The Engine-house is situated on the southerly bank of, and about 200 feet from, Mystic river. It is pleasantly located on the northerly slope of Walnut Hill, in Somerville, and surrounded by ample grounds, having a frontage on the river. It is a substantial building, constructed of faced brick and freestone, and thoroughly fitted inside and out for the purpose for which it is used. The chimney, an ornamental buttress and stack, is of brick masonry, 105 feet high, starting from a granite base 15 feet square, with walls 3 feet thick. The lot of land around the Engine-house is about 12 acres; and on a portion of it is a double wooden dwelling-house, in which the Engineer and Assistant Engineer reside, and also a stable which has been erected during the past year. Connected with the Engine-house is a brick and stone coal-shed, arranged with track leading directly into the boiler-room. The coal-shed will hold 1,300 tons Cumberland coal.

The Pump well is 45 feet long, 11 feet wide, and 14 feet deep; its capacity about 40,000 gallons.

In the Engine-house are three Worthington's Duplex Pumping Engines, all in thorough repair. The largest of these engines will elevate 8,000,000 gallons of water in 24 hours, and each of the other two 5,000,000 in the same time. There are 8 large steam boilers in the house, all in good order.

The Force Main is of cast iron, 30 inches in diameter, and 3,277 feet in length. A roadway, 40 feet wide, from the Engine-house to the grounds of the Reservoir, well macadamized and drained, belongs to the city.

The Reservoir is on Walnut Hill, in Medford, near Tufts College. It was constructed with great care. The slopes are lined with a puddled walling 2 feet thick, which is covered with a facing of 8-inch brick-work up to a line 4½ feet from the top, where the lining is faced and coped with cut granite masonry. Its water surface covers an area of 4½ acres, being nearly a parallelogram in shape, with a length of 560 feet, and a width of 350 feet. It is divided into two portions, nearly equal in area and contents, by a partition wall, the top of which is 5 feet below high water line, so that when filled or not drawn down 5 feet the reservoir has the appearance of one large basin. It is 25 feet in depth, the top line of bank being 3 feet above high-water mark; at this level its capacity is 26,244,415 U. S. standard gallons. The top water line is 147 feet above high-water level of the harbor. The embankments are 19½ feet wide on top, and are laid out with a gravel walk 8 feet wide. A roadway, 40 feet wide, passes round three sides of the reservoir at the foot of the embankment, and the grounds about it are handsomely laid out. The whole lot of land connected with the reservoir belonging to the city is about 10½ acres.

The Influent and Affluent Chambers are constructed with hydraulic brick and cut granite masonry, and are substantial and well arranged in every respect. There are three connections with the supply mains from the effluent chambers, two of which are with the 24-inch cast-iron, and the 30-inch iron and cement supply mains which lead to the city, and the other with a 24-inch cast-iron main, which extends no further than the college grounds, but with which the city of Somerville has connected a 12-inch supply main, which runs through a street in the college grounds, known as Packard street, to Broadway, in Somerville.

The 24-inch cast-iron supply main, which is on the east side of Winter Hill, is 16,250 feet in length; and the 30-inch supply main, which is on the west side of Winter Hill, which is 17,515 feet in length. These two mains will hold 1,000,000 gallons. Connected with these mains is a 20-inch pipe, running through Medford street and connecting at the other end with a 16-inch pipe to Chelsea, and a 20-inch pipe to East Boston. There is also a 12-inch pipe through Medford street, having the same connections. Through Main street is a 16-inch pipe which connects in the City square with the 20-inch pipe to East Boston. A 16-inch cast-iron pipe runs through Canal and Washington streets to Warren avenue, where

it connects with the 20-inch main to East Boston, also with the smaller distribution pipes.

A 16-inch cast-iron main pipe runs from Alford street across Malden bridge, to the line of the town of Everett, a distance of 3,350 feet. In this line is included an inverted flexible jointed siphon of 20-inch pipe across and under the channel of the river. These principal pipes are all connected together by smaller pipes, running across and around the city and Charlestown District, making a very complete circulation. The whole length of distribution pipes in Charlestown is about 30 miles. The whole length of distribution pipe supplied by water from Mystic Lake, including Somerville, Chelsea and Everett, exclusive of East Boston, is 133 miles.

In Sullivan square, and in the City square, are two large and ornamental fountains, and there are six cast-iron drinking fountains in convenient places about the city for the use of man and beast, and one stone trough for the use of dumb animals only.

In the Charlestown District there are 148 Lowry, 28 flush, and 7 post hydrants.

The city own also a lot of land on Medford street, with a substantial brick stable upon it, and another lot also on Medford street, fenced and used for a pipe yard, etc. The whole quantity of land here is 12,807 feet.

The whole construction account of the Mystic Water Works was $1,460,000; and in making up the account, interest on all the money used was charged by the City of Charlestown.

EAST BOSTON FERRIES.

North Ferry. — Drops, Slips, Landings and wharf property.

South Ferry. — Drops, Slips, Landings and wharf property, together with the Sargent-wharf property, as per lease assigned by the East Boston Ferry Company.

Steam Ferry Boats. — "General Grant," "Lincoln," "Revere," "Winthrop," "Daniel Webster," "Ben Franklin."

The payments on account of these ferries, *not including interest*, have been as follows, viz.: —

East Boston Ferry Co., avenues and approaches,	$125,000 00
People's Ferry Co., " " "	125,000 00
Repairs on drops, and small items, previous to purchase of boats and franchise,	65,815 68
Purchase of boats and franchise, 1870,	276,375 00
New boats since, to May 1, 1877,	162,363 51
New drops and landings also since,	111,098 47
All other expenses since,	1,440,535 77
	$2,306,188 43

Repairs of Eastern Avenue Wharf not included, because not used for ferry purposes.

The receipts from all sources, principally tolls, have been, $1,344,499 04

PUBLIC INSTITUTIONS.

The following property is under the charge of the Board of Directors for Public Institutions: —

Deer Island. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the House of Industry. Also a wooden house occupied as a House of Reformation for girls, a brick school-house for pauper boys and a wooden one for girls, a farm-house, brick workshop and receiving-house, laundry, bakery and engineer's house, two large barns, and other buildings; steamboat wharf and another landing place; farming utensils, live stock, merchandise, provisions, tools, etc., required for carrying on the Houses of Industry and Reformation and Almshouse.

Rainsford Island (with the buildings thereon), purchased in 1871 of the Commonwealth, at a cost of $40,000, containing 11 acres. The buildings are occupied by male paupers.

House of Correction and Lunatic Hospital. — These institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the work-shops, out-houses, and other appendages, the furniture, farming and mechanics' tools and utensils, fire-engines, provisions, stock on hand for manufacturing and other purposes, horses and other live stock, belong to the city. There is in the House of Correction workshop a good steam-engine of twenty horse-power and boiler, with shafting, etc., for carrying the machinery of the contractors, and the necessary apparatus for heating the prison workshops and chapel with steam.

New Lunatic Hospital. — Site for a new Lunatic Hospital in the town of Winthrop, containing about 181½ acres, costing $28,108.33. In addition to this amount, $19,263.46 have been expended for plans for the buildings and sundry items.

Almshouse, Charlestown District, is situated on a lot containing 104,191 feet, near the Everett line, a short distance from the Malden bridge. The building is of brick, built in 1849; is 100 feet long by 45 feet wide, 3½ stories high, with two wings, 39 feet by 19 feet. There is a large barn and other out-buildings.

Austin Farm (West Roxbury District). — The site purchased by the city for a Home for the Poor, known as the "Austin Farm," contains about 50 acres, and is bounded on the easterly side by

Back street, on the southerly side by Morton street, on the westerly side by Canterbury street, and on the notherly side by Austin Terrace, so called. On this estate are a house occupied by female paupers, barn, ice-house and sheds.

Marcella Street Home. — Building formerly occupied by the City of Roxbury as an almshouse, and since by the City of Boston as a small-pox hospital. Additions and alterations were made in 1876–77, at a cost of $37,282.91, for the accommodation of pauper boys and neglected male children. Contents of lot, 396,448 square feet.

Steamboat "J. Putnam Bradlee." — This boat is 340 tons burthen, 140 feet long, 26 feet 3 inches beam, 45 feet breadth over all, 8 feet 6 inches deep, and was built at Greenpoint, L. I., in 1875. Cost, including outfit, $43,836.19. Used for conveying prisoners, passengers, provisions, etc., to and from the city to the Deer and Rainsford Island Institutions.

PUBLIC BUILDINGS.

Buildings.	Location.	No. of feet in lot.	Remarks.
City Hall	School street	25,915	
Public Library	Boylston street	23,415	
City Hospital	Harrison avenue	292,633	
Faneuil Hall and Market under same		8,460	
Faneuil Hall Market-house and Quincy Hall over same		27,400	
Old State House	State street	4,511	Leased for 10 years from July 1, 1876, for $16,000 per annum.
Battery Armory	Wareham street	8,500	
Infantry Armory	Maverick street	4,348	
Reception House	No. Grove street		
House and Land	Roxbury street	4,100	Rents for $200 per annum.
House	Highland street	On Almshouse lot.	Occupied by employés of the Health Department.
Central Charity Bureau and Temporary Home	Chardon street	19,962	
School Committee Building and Ward Room, Ward 10	Mason street	6,386	
Old Bath house	Cabot st., Roxbury District	3,260	
Town Hall	Washington street, Ward 24	17,900	
Eastern Avenue Wharf	Commercial street	28,135	Leased to Dept. of Public Institutions for $3,000 per annum.
Richardson Estate	Boylston street	2,135	Leased at present for $1,800 per annum.
Old Engine-house	Harvard street		Rear of Engine-house No. 18.
City Hall	City sq., Charlestown District	8,246	Branch Public Lib., Municipal Court and Police Station House 15 in this building.
Armory Building	Winthrop street		Charlestown District.
Curtis Hall	South street	49,907	West Roxbury District.
Holton Library	Rockland street, Brighton District	48,105	
Westerly Hall	Centre street	5,644	West Roxbury District, near Highland Station.
Wilson's Hotel	Washington street	75,100	Brighton District.

COUNTY BUILDINGS.

Buildings.	Location.	No. of feet in lot.	Remarks.
Court House	Court square . . .	15,175	
Registry of Deeds and Probate Office	Court square . . .	2,423	Addition rented of the Mass. Historical Society, extending to Tremont street, for fifteen years from Jan. 1, 1873, for $9,000 per annum.
Jail	Charles street . . .	135,900	
Municipal Court House, Southern District	Boxbury street, Roxbury District,	14,390	Also occupied by Surveyor's Department.
Municipal Court, E. Boston	Old Lyman School-house, Meridian st.	13,616	Branch Public Library in this building.

SCHOOL-HOUSES.

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of rooms.*	*Remarks.*
Adams	Sumner street .	14,100	1856	18 and hall.	
Adams street . .	Dorchester Dist.	44,555	1861	2	Moved from Codman st., 1872.
Allston	No. Harvard st., Brighton Dis. .	20,750	. . .	5	
Andrew	Wash'ton Village	11,486	1866	12	
Andrews	Genesee street .	5,393	1848	3	
Appleton street .	. . . . .	18,454	1870	10	
Atherton	Columbia street, Dorchester Dis.	25,087	1872	6 "	
Atherton (old) .	Columbia st. and Hawes av., Dorchester Dis. . .	4,727	. . .		
Auburn	School street, Brighton Dist,	12,340	. . .	2	Old engine house on this lot.
Austin	Paris street . . .	5,360	1849	6	
Avon place . . .	Roxbury Dist. .	10,057	1851	2	
Baker street . . .	West Rox'y Dist.	10,464	. . .	1	
Baldwin	Grant place . .	6,139	1864	6 "	
Bennett	Chestnut Hill av., Brighton Dist.	26,648	1874	7 "	
Bennett (old) . .	Winship pl., Br.	24,259	. . .	3	
Bigelow	Fourth street . .	12,660	1850	14 "	
Bowditch	South street . .	12,006	1862	14 "	Branch of the High School and evening and drawing school in this building.
Bowdoin	Myrtle street . .	4,892	1848	12	
Boylston	Washington st. .	15,073	1845	13 "	Ward Room No. 16 in this building, and an evening school.
Brimmer	Common street .	11,097	1843	14 "	
Bunker Hill . . . " " Pr. .	Baldwin street, Chas't'n Dist.	19,660	. . .	14 "	
Bunker-hill st. .	CharlestownDist.	2,957	. . .	2	Hose House No. 4 on this lot.
Cabot street . . .	Roxbury Dist. .	4,000	. . .	2	
Canterbury street	W.Roxb'ryDist.	20,121	. . .	2	
Capen	Sixth street . . .	12,354	1871	6	
Central	Brewer st., W. R.	33,518	. . .	6	
Channing	Cove street . . .	7,140	1866	9	
Chapman	Eutaw street . .	20,540	1850	10 "	
Charles Sumner .	Ashland st., W. Roxbury Dist. .	30,000	1877	10 "	
Chauncy place .	Charlestown Dis.	7,410	. . .	2	Two buildings and City stable on this lot.
Cheever	Thacher street .	2,003	1846	3	

SCHOOL-HOUSES. — *Continued.*

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of Rooms.*	*Remarks.*
Child street . . .	W. R. District .	43,024	. . .	2	
Clinch	F street	13,492	1871	6	
Comins	Tremont street .	28,780	1856	13 "	Remodelled, 1869.
Comins Branch .	Smith street . .	6,952	1849	2	
" " .	Francis street .	12,074	1853	6	Rebuilt, 1861. Addition built, 1875.
Common street .	Charlestown . .	6,980	. . .	6	
Cook	Groton street . .	4,922	1852	6	
Cottage place . .	Roxbury Dist. .	13,500	1859	4	
Cross street . . .	Charlestown . .	1,708	. . .	2	
Curtis street . . .	W. R. District .	13,733	. . .	2	
Cushman	Parmenter street	*. . .	1867	16	
Deaf-Mutes . . .	Warrenton street	3,078	1854	6	
Dean	Wall street . . .	3,649	1853		
Dearborn	Dearborn court .	38,636	1852	14 "	Rebuilt, 1870.
Drake	C street	10,260	1869	6	
Dudley, for Girls	Bartlett street .	7,950	1846	6	Rebuilt, 1865.
Dudley, for Boys	Dudley street .	26,339	1874	14 and hall.	
Dwight	Springfield st. .	19,125	1857	14 "	
Dwight Pr. . . .	Rutland street .	7,850	1851	6	
East-st. place . .	East-street place	2,706	1849	4	
Eliot	N. Bennet street	11,077	1838	14 "	Rebuilt, 1860.
Emerson	Prescott street .	39,952	1865	16 "	
Emerson	Poplar street . .	5,924	1861	6	
Eustis street . .	Roxbury District	13,534	1848	4	Enlarged, 1858.
Everett	Camden street .	32,409	1860	14 "	
Everett	Sumner street, Dorch'ster Dist.	29,300	1855	7	
Everett	Pearl street, Br. District	44,237	. . .	2	
Fifth st.	S. Boston	12,494	1874	8	
Florence	Florence st., W.R	25,030	. . .	4	
Franklin	Ringgold street .	16,439	1859	14 "	
Franklin place .	Roxbury Dist. .	8,098	1865	4	
Freeman	Charter street . .	5,247	1868	6 "	
Frothingham . .	Prospect street, Charlest'n Dist.	22,079	1875	16 "	
Gaston	L st., So. Boston	18,450	1872	14 "	
George street . .	Roxbury Dist. .	35,358	1861	6 "	
Gibson	School st., Dorchester Dist. .	44,800	1857	6	
Grant	Phillips street .	3,744	1852	4	
Green street . . .	W.Roxbury Dist.	11,627	. .	2	
Guild	East street . . .	7.250	1866	12	
Hancock	Richmond street	28,197	1847	14 "	
Harris	Adams st., Dorchester Dist. . .	37,150	1861	8 "	
Harvard	Bow st., Charlestown Dist. . .	16,306	. .	10 "	
Harvard street .	Charlesto'n Dist.	4,645	. .	8	
Haverhill street .	Charlesto'n Dist.	5,399	.	1	
Hawes	Broadway . . .	14,972	1823	8	
Heath street . . .	Roxbury Dist. .	10,555	1857	2	
High, Girls . . .	Newton street .	30,520	1870	66 and halls	The number of rooms include those for recitations and apparatus.
High and Latin .	Bedford street. .	12,980	1844	16 "	Additional story added, 1863.
High	Kenilworth st., Roxb'ry Dist. .	6,667	1861	8	
High	Monument sq.Ch. Dist.	10,247	. .	10 "	
High	Dorchester ave., Dorchest'r Dist.	59,340	1870	6 "	
High	Ches'n't Hill ave., Brighton Dist.	54,448	. .	5 "	
High	Elm street, West Roxb'ry Dist. .	32,262	. .	5	
Hillside	Elm street, West Roxb'ry Dist. .	18,613	. .	6	
Howard avenue .	Mt. Pleasant . .	2,138	1876	2	Land leased by city.
Ingraham	Sheafe street . .	2,198	1848	3	
Lawrence	B and Third sts.	14,343	1856	14 "	
Lewis	Sherman street .	27,850	1868	12 "	
Lincoln	Broadway . . .	17,560	1859	14 "	

* The number of feet of land upon which this building stands is included in those given to the Hancock.

SCHOOL-HOUSES. — *Continued.*

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of rooms.*	*Remarks.*
Lowell	Centre street . .	35,241	. .	14 and hall.	
Lyman	Paris street . . .	26,200	1870	14 "	
Mather	Broadway . . .	10,160	1842	10	Rebuilt, 1872.
Mather	Meeting House Hill.	6,059	1872	10 "	
Mayhew	Hawkins	9,625	1847	10 "	
Mead street . . .	Charlesto'n Dist.	6,268	. .	4	
Medford street .	"	16,780	. .	2	Two buildings. City Stables on this lot.
Milldam	Roxbury Dist. .	. . . .	1849	2	On land not owned by the city.
Minot	Walnut st. Dorchester Dist. .	22,790	1856	7	
Moulton street . .	Charlesto'n Dist.	8,130	. .	4	
Mt. Pleasant ave.	Roxbury Dist. .	9,510	1847	2	
Mt. Vernon . . .	Mt. Vernon st., W.R. Dist. . .	22,744	. .	4 and hall.	
Munroe street . .	Roxbury Dist. .	11,910	1854	2	Rebuilt, 1857.
Newbury street .	. . . . .	22,960	1875	8 "	
N. Margin street	N. Margin street	1,661	1837	2	
Norcross	D street	12,075	1868	12 "	
Oak square . . .	Brighton Dist. .	9,796	. .	2	
Old High	Dorchester ave., Dorchest'r Dist.	34,460	. .	4 "	
Old Lyman . . .	Meridian street .	. . . .	1846	. . . . .	See Municipal Court, East Boston.
Old Mather . . .	Meeting House Hill	. . .	1856	7	
Parkman	Silver street . .	5,306	1848	6	
Phillips	Anderson street	11,190	1861	14 "	
Phillips street . .	Roxbury Dist. .	20,595	1867	8	
Pierpont	Hudson street .	4,216	1850	4	
Polk street . . .	Charlesto'n Dist.	9,600	. .	2	
Poplar street . .	W. Rox. Dist. .	7,842	. .	1	
Pormort	Snelling place .	4,373	1855	6	
Prescott	Elm st., Charlestown Dist. . .	14,232	. .	14 "	
Preseott Primary	Princeton street	17,400	1874	8	
Quincy	Tyler street. . .	12,805	1847	14 "	Burnt, 1859. Rebuilt, 1860. Bell-tower built, 1872.
Quincy street . .	Roxbury Dist. .	23,453	1875	8	
Rice	Dartmouth street	27,125	1869	14 and hall.	Damaged by fire Dec. 20, 1875.
Rice, Pr.	Concord street .	10,756	1845	10	Ward-room, Ward 18, in this building.
Roxbury street .	Roxbury Dist. .	14,147	1875	10	
Savage	Harrison ave. . .	5,537	1862	4	
Sharp	Anderson street.	5,611	1824	6	Ward-room, Ward 9, in this building.
Sherwin	Madison square .	32,040	1870	16 "	
Shurtleff	Dorchester st. .	40,610	1869	14 "	
Shurtleff, Pr. . .	Tyler street . .	3,900	1855	6	
Simonds	Broadway . . .	. . . .	1840	3	On Hawes School-house lot.
Skinner	Fayette street . .	5,238	1870	6	
Smith	Joy street . . .	1,938	1834	2	
Somerset street .	. . . . .	5,488	. .	8	Formerly the Normal Training School.
Starr King . . .	Tennyson street .	11,687	1870	10 "	
Stoughton . . .	River st., Dorchester Dist. .	29,725	1856	8	
Tappan	Lexington street	9,000	1874	8	
Thetford avenue .	Dorchester Dist.	29,879	1875	6 "	
Thomas street . .	W. Rox. Dist. .	10,754	. .	3	
Thornton street .	Roxbury Dist. .	6,640	1847	2	
Tileston	Norfolk st. Dorchester Dist. .	83,640	1868	8 "	
Tuckerman . . .	City Point . . .	11,655	1850	6	Enlarged in 1861.
Union street . .	Brighton Dist. .	67,280	. .	2	
Vernon street . .	Roxbury Dist. .	7,675	1849	4	Enlarged in 1861.
Wait	Shawmut ave. .	10,974	1860	8	
Ware	N. Bennet street	6,439	1862	4	Ward-room, Ward 6, in this building.
Warren	Summer st. Ch. Dist.	14,322	. .	14 "	

SCHOOL-HOUSES. — *Continued.*

Name.	*Location.*	*No. feet in lot.*	*When built.*	*No. of rooms.*	*Remarks.*
Wash'ton st., near Forest Hill sta..	W. Rox. Dist. .	27,450	. .	2	
Wash'ton st., near Glen Road . .	"	12,303	. .	2	
Washington st. .	Germantown, W. R. Dist. . . .	13,140	. .	2	
Way street . . .	Way street . . .	2,505	1850	3	
Webb	Porter street . .	7,492	1853	6	
Webster	Webster street .	5,036	1852	6	
Webster	Webster avenue Brighton Dist.	19,761	. .	2	
Wells	Blossom street .	10,770	1868	10 and hall.	Ward Room, Ward 8, in this building.
Weston street . .	Roxbury Dist. .	14,916	1854	4	
Winchell	Blossom street .	5,000	1845	5	Remodelled, 1870.
Winthrop	Tremont street .	15,078	1855	14 "	
Winthrop (old) .	Bunker Hill st., Ch. District .	7,927	. .	12	
Winthrop street .	Roxbury Dist. .	9,775	1857	4 "	
Yeoman street .	"	18,200	1870	12	

In 1872 there was purchased a lot containing 84,700 square feet, on Dartmouth and Montgomery streets and Warren avenue, for the site of the proposed English High and Latin School-house; in 1875, on Dorchester avenue, corner Harbor View street, a lot containing 31,800 square feet; and in 1876 a lot on Egleston square, containing 33,750 square feet, and one on Dorchester, Rogers and Preble streets, containing 24,889 square feet.

The school-houses before mentioned occupy about 2,500,000 square feet of land. The valuation of these houses and lands is about $8,000,000.

POLICE DEPARTMENT.

The following property is in charge of the Chief of Police and kept for use of his department: —

POLICE STATION HOUSES.

No.	Location.	No. of feet in lot.	Remarks.
1	Hanover street	3,872	Rebuilt, 1870.
2	Court square	2,029	
3	Joy street	6,100	
4	La Grange street	5,150	
5	East Dedham street	3,303	
6	Broadway	2,925	
7	Meridian street	3,773	
8	Commercial street	3,236	
9	Dudley street	6,490	
10	Pynchon street	6,470	
11	Adams street, Dorchester Dist.	7,500	Court Room, Surveyor's Office and Branch Pub. Library in this building.
Lockup .	Washington street, Dorchester District	1,580	
" .	Walnut street, Neponset . . .	3,000	
12	Fourth street, near K	7,217	
13	Seaverns avenue	5,241	Municipal Court, West Roxbury District, in this building.
14	Washington street, Brighton District	13,431	Old Town Hall, Brighton District, Municipal Court in this building.
15	Cor. Harvard street and City square	. . .	Old City Hall, Charlestown District.
	Building on Almshouse lot, Dorchester District	. . .	Formerly occupied as a station-house.

TELEGRAPHIC APPARATUS, connecting all the stations with the Central office, at City Hall.

FURNITURE contained in the City Prison and fifteen Police Stations, with one thousand two hundred and eighty-eight police clubs, seven hundred and thirty belts, two hundred revolvers, one thousand and sixty-seven badges, and other articles, to the value of fifty-nine thousand dollars. (For particulars, see the annual report of the Chief of Police for 1876.)

At the Central or Chief's office are kept the books, papers and records of the department, a Rogues' Gallery, containing fourteen hundred and sixty portraits of as many notorious criminals.

The Police steamer "Protector," which is fully equipped for police or fire duty, and is kept constantly in active service. She is manned by officers of the Police Department.

Thirty-one horses and equipments.

FIRE DEPARTMENT.

The following property is in the charge of the Board of Commissioners of the Fire Department: —

ENGINE HOUSES.

No.	Location.	No. of feet in lot.	Remarks.
1	Dorchester street	5,698	Addition built, 1874. Municipal Court, S. Boston, armory and two classes Bigelow School, in building.
2	Fourth street	3,101	Remodelled, 1870.
3	Bristol street and Harrison ave.	4,000	Hook & Ladder No. 3 in this building.
4	Bulfinch street	6,098	Chemical Engine No. 1, and Lancers' Armory in this building.
5	Marion street	1,647	
6	Wall street	1,372	
7	East street	1,893	
8	Salem street	2,568	
9	Paris street	4,000	
10	River street	1,886	
11	Sumner street	4,010	Remodelled, 1870. Hook & Ladder No. 2 in this building.
12	Cor. Winslow and Dudley sts. .	3,923	
13	Cabot street	4,305	
14	Centre street	5,627	Remodelled, 1870.
15	Dorchester avenue	2,843	
16	River street, Dorchester Dist. .	12,736	Hook & Ladder No. 6 in this building,
17	Meeting House Hill	. . .	
18	Harvard street	10.225	Old Engine-house on this lot.
19	Norfolk street	7,683	
20	Walnut street, Dorchester Dist.	9,000	
21 . . .	Boston street	9.355	
22	Dartmouth street	4,463	
23	Northampton street	3,445	
24	Corner Warren and Quincy sts.	4,186	
25	Fort Hill square	4,175	Hook & Ladder No. 8 in this building.
26	Mason street	6,385	Altered from School-house.
27	Elm street, Charlestown Dist. .	2,600	Armory in building.
28	Centre, street, West Roxbury District	10,377	Hook & Ladder No. 10 in this building.
29	Chestnut Hill avenue, Brighton District	14,356	Hook & Ladder No. 11 in this building.
	Poplar street, cor. Washington, West Roxbury District . . .	14,729	Occupied by Chemical Engine No. 4.
	Washington street, between Atherton and Beethoven . . .	3,848	" " " " 5.
	Harvard avenue, near Cambridge street, Brighton Dist. .	6,112	" " " " 6.
	Mount Vernon street, West Roxbury District	16,275	" " " " 7.
	Centre street, near Highland station, West Roxbury Dist.	1,682	

HOSE HOUSES.

No.	Location.	No. of feet in lot.	Remarks.
2	Main street, Charlestown Dist.	1,592	
3	Winthrop street "	5,230	Armory in building.
4	Bunker Hill street, cor. Tufts st., Charlestown District . .	. . .	See Bunker Hill st. School-house.
5	Shawmut avenue	889	
6	Chelsea street	1,346	
7	Tremont street	4,350	
8	North Grove street	3,918	
9	B street	1,804	
10	Washington Village	1,610	
12	Cor. of O and Fourth streets . .	4,000	Bell tower erected in 1873.
	Cor. Longwood and Brookline avenues	5,400	Occupied by Chemical Engine Co. No. 3.
	Church street	3,412	Ward Room No. 11 in this building. Chemical Eng. No. 2 in this building.

HOOK AND LADDER HOUSES.

No.	Location.	No. of feet in lot.	Remarks.
1	Friend street	1,676	
4	Dudley street	7,161	
5	Fourth street	2,469	
7	Meeting House Hill	. . .	
9	Main street, Charlestown Dist.	2,430	Hose No. 1 in this building.
	Harrison avenue	3,755	Formerly occupied by Hook & Ladder No. 3, now used as a repair shop.
	Eustis street	760	Formerly occupied by Hook & Ladder No. 4.

Fuel House, Salem street, 417 feet of land.
" " Washington street, near Dover, 1,007 feet of land.

STEAM FIRE ENGINES. — Twenty-nine, located as follows, viz.: nine in city proper; three in East Boston; three in South Boston; five in Roxbury District; six in Dorchester District; and one each in Charlestown, West Roxbury and Brighton Districts.

FIRE BOAT. — One, located north side Central wharf.

HORSE HOSE CARRIAGES. — Thirty, located as follows, viz.: twelve in city proper; two in East Boston; three in South Boston; four in Roxbury District; two in Dorchester District; five in Charlestown District; one in West Roxbury District; and one in Brighton District; seventeen of which are located in engine-houses.

HOOK AND LADDER CARRIAGES. — Eleven, located as follows, viz.: three in city proper; one in East Boston; one in Roxbury District; one in South Boston; two in Dorchester District; and one each in Charlestown, West Roxbury and Brighton Districts.

CHEMICAL ENGINES. — Seven self-acting, located as follows: two in the city proper; one in Roxbury District; three in West-Roxbury District; and one in Brighton District.

PORTABLE EXTINGUISHERS. — Carried on four of the Hook and Ladder Carriages.

HORSES. — One hundred and thirty-seven.

Fuel Wagons. — One fuel wagon kept at the old Hose-house, on Salem street; one at Engine-house No. 25, Fort Hill square; one at Engine-house No. 11, on Sumner street, East Boston; one at Engine-house No. 13, on Cabot street, Roxbury District; one at Engine-house No. 16, Lower Mills, Dorchester District; one at Engine-house No. 21, Upham's corner, Dorchester District; one at coal depot No. 2, Washington near Dover street; one at Hook and Ladder House No. 5, South Boston; one at Engine-house No. 19, Mattapan, Dorchester District; one at Engine-house No. 20, Neponset, Dorchester District; one at Engine-house No. 4, Bulfinch street; one at Engine-house No. 23, Northampton street; one at Engine-house No. 18, Harvard street, Dorchester District; one at Engine-house No. 24, Warren street, Roxbury District; one at Engine-house No. 27, Charlestown District; and one at Engine-house No. 28, West Roxbury District; each capable of conveying about two tons, to be used in case of large fires, when more fuel is needed than is carried on the engines.

Wagons. — Six engineers', four supply (two in service and two in reserve), one commissioners' buggy.

Pungs. — Thirty-five; thirty-three for carrying hose, and two for jobbing. Engineers' sleighs, five.

Fire Ladders. — Two hundred and eighty-two of different sizes, one Skinner Ladder Truck, with four ladders. One aerial ladder and seven patent Bangor ladders.

Hose. — About 76,000 feet of leading, and 1,000 feet suction.

Spare Apparatus. — Four Steam Fire Engines, and three unserviceable; one Small Hose jumper at Deer Island and 850 feet cotton Hose; also one Hose Carriage in Engine-house No. 25, and one at Apparatus Repair Shop, Harrison avenue, with 450 feet hose; one at old Hook and Ladder House, Eustis street; one Hand Hose Carriage at Engine-house No. 8, Salem street; one Hand Engine at West Roxbury District, also one Hand Engine and one Chemical Engine at the House of Hose 7, Tremont street.

Reservoirs. — Two hundred and forty-six, of which thirteen are located at East Boston, eighteen at South Boston, forty-one in Roxbury District; eleven in the Dorchester District; thirty-eight in Charlestown District; twenty-four in West Roxbury District; three in Brighton District, and the balance in the different wards of the city proper. They contain from 15,000 to 55,000 gallons each, and are supplied with the Cochituate and Mystic water, except in West Roxbury and Brighton Districts.

Repair Shop. — In the repair shop, one 15-horse power steam-engine, cylinder, 9 by 31 inches, Putnam Machine Co.; one 20-horse power upright tubular boiler; one 26-inch by 26-inch iron planer, 8-ft. table, 12-ft. bed; one 24-inch swing engine lathe, 10-ft. bed; one 16-inch swing engine lathe, 9½-ft. bed; two 14-inch swing engine lathes, 6-ft. bed; one 13-inch swing hand lathe, 7½-ft. bed; one 13-inch swing hand lathe, 9-ft. bed; one No. 2

upright drill; one Sturtevant Pressure Blower; three blacksmith's forges; one furnace for heating tires, together with numerous smaller tools and appliances, and also tools for repairing hose and harness.

The Engines, Hose, Hats, Axes, Ladders and all the other apparatus used by the Fire Department, are owned by the city, and are under the care and control of the Board of Fire Commissioners.

Hydrants. — For supplying water in cases of fire, 4,029, viz.: in the city proper, 1,282; in South Boston, 474; in East Boston, 285; in Roxbury District, 761; in Dorchester District, 608; West Roxbury District, 246; Brighton District, 174; in Charlestown District, 183; and 16 on Deer Island. The hydrants are located at an average distance of 250 feet from each other.

TELEGRAPHIC FIRE ALARM.

Magnetic Fire-Alarm Apparatus, the whole cost of which is over $100,000. Working lines of wire, about 250 miles; Signal Boxes in use, 244; Striking Machines, 50; Large Gongs, 52; Small Gongs, 42; Tappers, 56; Vibrators, 17; Clocks — one electric watch clock; two repeating three dial clocks for striking signals; Magneto-Electric Machine, for striking bells, 1, loaned to Tufts College; Relay Magnets, 15; Ten Pen Register, 1; Office Bells, 17; Telegraph Keys, 18; Dial instruments, 16; 13 Sounders and Keys, in charge of District Engineers.

Stock and Furniture. — 1 switch board; 1 large galvanometer, for spare and local battery; 15 small do., for signal batteries; 2 portable rheotropes; 1 chronometer; 1 set telegraphic apparatus in Superintendent's house; 5 sets telegraphic apparatus in assistants' houses; 1 set alarm apparatus in use in West Roxbury; 1 repeating instrument, 1 small switch board from Charlestown; 851 cups, battery in use; 1,200 lbs. sulphate of copper; 200 lbs. zinc; 300 battery coppers; 100 lbs. sulphate of zinc; brackets, wire insulators, etc.; office furniture, bedsteads, bedding and sundry other articles.

BELLS.

Faneuil Hall, steel, 6,816 lbs.

Boylston market, corner Washington and Boylston streets, composition, 529 lbs.

Boylston School-house, Washington, near Dover street, composition, 818 lbs.

Castle-street Church, corner Washington and Castle streets, composition, 1760 lbs.

Saratoga street M. E. Church, East Boston, steel, 1,968 lbs.

Adams School-house, Sumner street, East Boston, steel, 2,995 lbs.

Chapman School-house, Eutaw street, East Boston, steel, 3,309½ lbs.

Dean School-house, Wall street, composition, 712 lbs.

Hose No. 12, South Boston, composition, 800.

Princeton street School-house, East Boston, composition, 2,470 lbs.

Everett School-house, Northampton street, composition, 1,501 lbs.

Franklin place School-house, corner Tremont street and Franklin place, Roxbury District, composition, 2,958 lbs.

George street School-house, Roxbury District, composition, 4,160 lbs.

Lawrence School-house, B street, South Boston, steel, 3,400 lbs.

Lewis School-house, Dale street, Roxbury District, composition, 3,104 lbs.

Engine-house No. 29, Chestnut Hill avenue, Brighton District, steel, 1,535 lbs.

Chemical Engine-house No. 6, Harvard avenue, Brighton District, composition, about 400 lbs.

Lincoln School-house, Broadway, South Boston, composition, 3,110 lbs.

Quincy School-house, Tyler street, composition, 2,941 lbs.

Rice School-house, Appleton street, composition, 3,042 lbs.

Sharp School-house, Anderson, corner Pinckney street, composition, 900 lbs.

Smith street School-house, Roxbury District, composition, 4,083 lbs.

Andrew School-house, Dorchester street, Washington Village, steel, 2,995 lbs.

Wells School-house, Blossom street, composition, 1,675 lbs.

Engine-house No. 1, Dorchester street, South Boston, composition, 2,911 lbs.

Engine-house No. 11, Orleans, corner of Sumner street, East Boston, composition, 817 lbs.

Engine-house No. 12, Warren street, Roxbury District, composition, 3,509 lbs.

Engine-house No. 16, Temple street, Dorchester District, composition, 4,149 lbs.

Engine-house No. 17, Meeting House Hill, Dorchester District, composition, 4,000 lbs.

Engine-house No. 18, Harvard street, Dorchester District, composition, 3,184 lbs.

Engine-house No. 19, Mattapan, Dorchester District, composition, 2,927 lbs.

Engine-house No. 20, Walnut street, Dorchester District, composition, 3,061 lbs.

Engine-house No. 21, Boston street, Dorchester District, composition, 3,026 lbs.

Hancock School-house, Parmenter street, composition, 4,090 lbs.

Repair Shop, corner of Harrison avenue and Wareham street, steel, 1,000 lbs.

City Hall, Charlestown District, composition, 5,600 lbs.

Rubber Factory, Charlestown District, composition, 999 lbs.

Bunker Hill School-house, Charlestown District, 2,009 lbs.

Warren School-house, Charlestown District, composition, 3,000 lbs.

Frothingham School-house, Charlestown District, composition, 3,000 lbs.

Engine-house, Centre street, West Roxbury District, composition.

PUBLIC CLOCKS.

Old South Church, Washington street, corner Milk.
Old State House, State street.
Lynde-street Church, corner Lynde and Cambridge streets.
Suffolk County Jail, corner Cambridge and Charles streets.
Andrew School-house, South Boston.
Gaston School-house, South Boston.
Charles-street Church.
Tremont M. E. Church, corner Tremont and Concord streets.
Christ Church, Salem street.
Lincoln School-house, Broadway, South Boston.
Phillips Church, Broadway, South Boston.
Bigelow School-house, corner Fourth and E streets, South Boston.
Methodist Church, Winthrop street, Roxbury District.
Odd Fellows' Building, Tremont street.
Boston Young Men's Christian Union Building, Boylston street.
St. Stephen's Church, corner of Hanover and Clark streets.
Dudley street, Roxbury District.
Warren-street M. E. Church, Roxbury District.
Metropolitan Stables, Tremont street, Roxbury District.
City Hall, Charlestown District.
High School, Charlestown District.
Bennett School-house, Brighton District.
Orthodox Church, West Roxbury District.

HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of Health:—

South City Stables, Shops and Sheds. — Situated on Albany street, on the South Bay Territory, opposite Newton street. The lot belonged to the city before being used for this purpose, and contains 90,780 feet. The stable and buildings connected therewith are of brick. There are also on the premises wooden sheds, used for storing wagons, etc. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total original cost, exclusive of land, $79,089.23.

Connected with the stables are blacksmith, wheelwright and harness-makers' shops, with all the necessary tools, in which the wagons, carts, harnesses, etc., used by the department, are constructed and kept in repair.

Offal Depot. — Erected in 1864 on the wharf fronting on Albany street, opposite Brookline street, on the other side of the dock from that used by the Paving Department. The lot which

the building occupies, and the yard attached to the same, contain 32,520 feet, and belonged to the city before being used for that purpose. Total original cost of building, $18,578.89. This building is used for the deposit of house offal daily collected in the city carts, and which is thence conveyed without the limits of the city proper by purchasers of the same.

West Stable and Sheds, North Grove street. — The stable is a brick building, a story and a half high, 128 feet by 50, located on North Grove street, built in 1860, with suitable out-buildings attached to the same. It has accommodations for thirty-eight horses. The lot contains about 33,600 feet.

Highland Stable, on the old Almshouse lot, Highland street, containing 81,082 square feet. A part of this stable and adjoining lot is used by the Paving Department. There is on this lot a new brick stable, which cost $89,594.13. On this lot is an offal-shed erected in 1875, at a cost of $4,160.12.

In 1875 there was a stable erected for twenty-one horses, on Canal street, Charlestown District, at a cost of $5,083.07. Contents of lot, 11,803 square feet.

The Superintendent of Health has charge of the city stables, horses, carts, wagons, etc., necessary for the business of keeping the streets and places clean; collecting the house offal, collecting the house ashes, dry dirt, etc. A particular inventory and valuation of the property in his charge, including one hundred and ninety-eight horses, is attached to the Annual Report of the Board of Health to the City Council. The estimated value of the whole property at that time was about $105,000.

Prisoners are conveyed to and from the institutions at South Boston, and to the Deer Island steamboat, by vehicles furnished by this department.

The following property is in charge of the Board of Health: —

Fifteen urinals, in different parts of the city, including two retreats for females, one on the Common facing West-street entrance, and the other on the Public Garden, — two wooden structures, with slated roofs, appropriately furnished; cost of the one on the Common, $1,870.00; of the one on the Public Garden, $1,830.00.

Gallop's Island, containing about 16 acres, was purchased in 1860 for $6,600, used as Quarantine station, on which are a dwelling-house, barn, coal-shed, small-pox hospital, steamboat wharf, and one old building, with the live stock, farming utensils, merchandise, provisions, tools, etc., for carrying on the Quarantine Department.

Steamboat "Samuel Little." — This boat is about 47 tons burthen, 72 feet in length, 16 feet beam and 7 feet deep, and was built at Boston in 1872. Cost of boat and furniture, $15,229.26. Employed in quarantine service.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets: —

Building and Wharf, on Albany street, opposite Sharon street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a shed for breaking stone for macadamizing, blacksmith and carpenters' shops, and a tool-room. The total contents of the lot, including wharf and building, are 55,292 square feet. Original cost of the building, $10,940.86.

Buildings and Wharf, on Charles street, corner of Cambridge street. The buildings are two in number, built of wood. One is divided into a blacksmith and carpenter's shops, an office for foreman and wharfinger, with tenement upstairs occupied by the wharfinger; the other building contains a stable, with accommodations for six horses, and a shed for breaking stones for macadamizing, and storage of material. Between the two buildings, at the entrance to the wharf, is a Fairbanks' standard scales. The total contents of the lot, including wharf and buildings, are about 37,626 square feet. Cost of buildings, $14,639.74.

Fort-Hill Wharf, containing 21,054 square feet, placed in charge of the Paving Department, May 18, 1874, to be used for the landing and storage of paving blocks and gravel, until such time as said wharf shall be wanted for the extension of Oliver street. A part of this wharf is occupied by a tenant-at-will at $1,800 per annum.

South Boston. — Two pieces of land left from an estate on Broadway Extension, of about 17,289 square feet, with buildings.

East Boston. — A wharf lot on Condor street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Adjoining this another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor street. The wharf lot is under charge of the Paving Department.

Lot on Cross street, East Boston, of about 900 square feet, of which 337½ feet will be required for widening.

Ledge Lot, on Washington street, Roxbury District, containing 134,671 square feet. Upon this lot are buildings containing a steam-engine and stone-crusher. Also, a stone powder-house.

Highland-street Stable Lot. — Upon this lot is a large brick stable, erected in 1873–74, and occupied by the Health and Paving Departments. Also a brick building used as a blacksmith's shop, and a shed for the storage of tools, etc. For contents of lot, see Health Department.

Ledge Lot, on Codman street, Dorchester District, containing 299,000 square feet, was purchased in 1870 for the sum of $5,980.

Upon this lot is a building containing a steam-engine and stone-crusher; the building cost $1,200, and the engine and stone-crusher $2,330.

On the ALMSHOUSE lot, Hancock street, Dorchester District, there are two stables, also two sheds, and a tool-house, used by this department.

LEDGE LOT, on Myrtle street and Bird place, Dorchester District, containing 81,068 square feet. Upon this lot is a blacksmith's shop and a large shed containing a steam-engine and stone-crusher. This lot was purchased by the town of Dorchester, of Stephen Baker, in 1867.

DOWNER-AVENUE LOT, Dorchester District, containing 95,300 square feet, purchased by the Paving Department, in 1871, of Nathan and Henry N. Sawyer, for the protection of the Almshouse lot.

WEST ROXBURY DISTRICT. — On Childs street, a lot of land containing about ten thousand feet, upon which is a stable and sheds, erected in 1875 at a cost of $5,000, a blacksmith's shop and tool-house.

GRAVEL LOTS. — On the corner of Forest Hill avenue and Norfolk street, a lot containing 47,798 square feet, purchased by the town of Dorchester, of Benjamin Clapp, in 1860; New street, near Newhall street, Ward 24, containing 31,670 square feet, purchased by the town of Dorchester; New street, near Newhall street, Ward 24, containing 25,402 square feet, purchased by the town of Dorchester; Commercial street, Ward 24, containing 51,374 square feet, purchased by the town of Dorchester; Commercial street, Ward 24, containing 56,317 square feet, purchased by the town of Dorchester; in town of Milton, on Brush Hill road, containing 64,523 square feet, hired by town of Dorchester for nine hundred and ninety-nine years; Morton street, Ward 23, containing about one-third of an acre, purchased by town of West Roxbury, of Michael Cook, in 1870; Moreland street, Ward 23, containing 34,329 square feet, purchased by town of West Roxbury, in 1873, of the "West Roxbury Associates."

GRAVEL AND STONES on lots: Hyde Park avenue, Ward 23, purchased by town of West Roxbury, of Andrew J. Peters and Richard Olney, to be removed by May 20, 1881; Moreland street, Ward 23, purchased by town of West Roxbury, of Cyrus Cummings and Charles E. Jackson, to be removed by April 15, 1881.

LEDGE LOT on Cambridge street, Ward 25, containing about 102,224 square feet, purchased by town of Brighton. Upon this lot is a shed containing a steam-engine and a stone-crusher. Also gravel lot in rear, containing 58,682 square feet.

Ledge and Gravel Lot rear of Union street, containing about 37,000 square feet, purchased by town of Brighton.

Gravel and stones on lot on Market street, Ward 25, purchased by town of Brighton, of George Sparhawk.

On Rockland street, Ward 25, adjacent to Engine-house, a brick building containing a shed and tool-house.

On Medford street, Charlestown District, a lot of land containing 8,040 square feet, upon which is a stable, tool-house, shed, etc.

Gravel Lots in town of Everett, three lots on Summer street, each containing 6,900 square feet, purchased by City of Charlestown.

The Superintendent of Streets, in his Annual Report to the City Council, January, 1877, gives schedule of property belonging to the Paving Department, consisting of sixty-two horses, fifty-two carts, steam roller, etc.

BRIDGES.

Buildings belonging to the City of Boston located on bridges, in charge of the Committee on Bridges : —

Broadway. 1 engine-house and office, 1 repair-shop, 1 coal shed.

Charles-river. 1 dwelling-house, 1 stable and horse-power house, 4 small shops (leased).

Chelsea. 1 office and work-shop.

Congress-street. 1 engine-house and office, 1 work-shop.

Dover-street. 2 stables and horse-power houses, 1 office and work-shop.

Federal-street. 2 stables and horse-power houses, 1 office, 1 work-shop and store-house.

Malden. 1 office, 1 store-house.

Meridian-street. 1 office, 1 work-shop.

Mt. Washington-avenue. 1 office, 1 work-shop.

Warren. 1 dwelling-house, 1 engine-house, 3 shops (leased).

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 175 miles of sewers built by the city and under his exclusive control. The department occupies a small lot on North Grove street, and a large one, with water-front, on Albany street, for the storage of materials, tools, etc., and also owns a lot on Bainbridge and Kingsbury streets, containing 2,640 feet, and a lot near Lamartine street, containing about 32,450 feet, purchased for a new channel for Stony Brook, and a lot containing about 7,600 feet, near Boylston Station, West Roxbury District. Also a number of pieces of land, each 30 feet wide, extending along the valley of Stony Brook, in West Roxbury District, taken by the town for a new channel. In his Annual Report to the City Council, January, 1877, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this department.

PUBLIC BATH-HOUSES.

The city owns the following bathing-houses, and the schedule shows their situation and for whose use: —

No. 1, West Boston bridge, for Males.
No. 3, Charles river " " "
No. 4, Warren " " Females.
No. 5, Border street, East Boston, for Males.
No. 6, " " " Females.
No. 7, Federal-street bridge, for Males.
No. 8, Mount Washington avenue bridge, for Males.
No. 9, City Point, between Fourth and Fifth streets, for Females.
No. 10, Foot of L street, for Males.
No. 11, Dover-street bridge, " "
No. 12, " " " Females.
No. 15, Swett street, " Males.
No. 16, Commercial Point, Dorchester District, for Females. (Twelve dressing-rooms on the beach.)
No. 17, Foot of Maverick street, for Males.
No. 18, Chelsea bridge, Charlestown District, " "
No. 19, " " " " Females.
No. 20, Malden bridge, for Males and Females, at different hours.

These houses are floating structures, except Nos. 9, 10, 13, 14 and 16; Nos. 9 and 10 are on the beach. Most of them are oblong, with wooden roofs, enclosing a water-surface, around which, inside of the structures, are platforms. All the houses have dressing-rooms attached to them. House No. 9 consists of a main building, with ells, in which are dressing-rooms; from the ends of these ells to the water are fences, attached to which is a chain with cork buoys which enclose a square water-surface. In the offices of the Superintendents are various articles of furniture, tools and supplies for making small repairs.

SEALER OF WEIGHTS AND MEASURES.

There is one salaried officer annually appointed by the Mayor, under the ordinance of October 15, 1869.

In his charge are various sets of standard weights and measures, etc. See annual report for 1876 for detailed statements of property.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer: —

Instruments for surveying and drawing; drawing-paper; drawing-boards; hanging maps and pictures; 3,800 loose, and 14 volumes of bound plans; books, and various other articles.

CITY SURVEYOR'S DEPARTMENT.

The following articles are in charge of the City Surveyor: —

Central Office. — Instruments for surveying and drawing; drawing and other paper; books, tools, drawing-boards and desks and drawing-tables; 33 hanging maps, and plans of the city since 1723; 86 volumes of plans and profiles of streets and indices to same; 4,390 loose plans and profiles in drawers; 3,053 engraved plans; 9 volumes of Hopkins' maps of Boston and vicinity; 163 sectional plans of Roxbury; 116 sectional plans of Dorchester.

Roxbury District Branch. — Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables and horses; hanging maps, etc.; eight volumes of plans and profiles of streets and indices to the same; 678 loose plans in drawers; 180 sectional plans; one volume of lithographed plans; 1 Hopkins' atlas of Roxbury.

Dorchester District Branch. — Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables, etc.; hanging maps, etc.; 1 volume of Matthew Withington's surveys; 1,191 loose plans in drawers; 116 sectional plans; indices; 1 Hopkins' atlas of Dorchester.

Brighton District Branch. — Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables, etc.; one volume of plans and profiles of streets and index to same; one volume of lithographed plans; 250 miscellaneous plans in drawers; 1 Hopkins' atlas of Brighton.

West Roxbury District Branch. — Instruments for surveying and drawing; drawing and other paper, books, tools, drawing-boards, tables and horses; hanging maps, etc.; three volumes of plans and profiles, and one volume of lithographed plans; 430 loose plans in drawers; 39 sectional plans; 1 Hopkins' atlas of West Roxbury.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 9,530 gas and 1,834 fluid lamps; posts, brackets, ladders, oil-cans, measures, canisters, six horses, five wagons, one open buggy, one top buggy, one sleigh, three pungs, and harnesses. Repair shop on Albany street, built in 1874, the lot comprising 8,000 square feet; cost $4,364.85, exclusive of the land; and repairs, additions and alterations have since been made costing $657.68.

PUBLIC SCALES.

One in the South Stable yard, Albany street; one in Haymarket square; one in Central square, East Boston; one corner of Eustis

and Mall streets, Roxbury District; one each, corner Centre and Lagrange streets, Washington street, and corner Centre street and Starr lane, West Roxbury District.

POUNDS.

One on Albany street; one at Eagle square, East Boston; one on First street, South Boston; one on Almshouse lot, Roxbury District; one on town-house lot, Brighton District; one on South street, Jamaica Plain.

FURNITURE.

In the various offices in City Hall, Court Houses, Jail, Registry of Deeds, Probate Office, and all other public buildings; in the Grammar and Primary School-houses owned by the city, and in several rooms hired for school and other purposes.

CITY PHYSICIAN'S OFFICE.

The following articles are in charge of the City Physician, in his office at the Central Charity Bureau:—

Seventeen volumes of medical and other books; one case of, and sundry other instruments.

COMMON, ETC.

List of Property in charge of the Superintendent of Common and Squares: —

One deer-house on Common, one duck-house, one swan-house on Garden; two statues at Chester Park; one fountain each, on Franklin, Blackstone, Chester and Worcester squares; Brewer fountain, on Common, and frame covering for the same; Ether Monument; statues of Edward Everett, Washington and Venus, with wooden covering for same, on Garden; Hamilton and Gen. Glover, on Commonwealth avenue; Benjamin Franklin, in front of City Hall; Soldiers' Monument, Winthrop square, Charlestown District; Soldiers' Monument, West Roxbury District. Tools, mowing-machines, settees, etc., a schedule of which is on file in office of the Auditor of Accounts.

Eight deer on Common, two swans, ten ducks on Garden.

CEMETERIES.

CITY PROPER.

Copp's Hill,	88,800 square feet.
King's Chapel, Tremont street,	19,200 "
Granary, "	81,900 "
Central, Common,	60,200 "
South, Washington street,	75,000 "

ROXBURY DISTRICT.

Eustis street,	34,700 square feet.
Kearsarge avenue,	54,500 "

SOUTH BOSTON DISTRICT.

Hawes,	16,800 square feet.

EAST BOSTON DISTRICT.

Bennington street,	157,500 square feet.

CHARLESTOWN DISTRICT.

Bunker Hill, between Elm and Polk streets,	48,000 square feet.
" bet'n No. Mead and Belmont sts.,	77,600 "
Phipps street,	76,740 "

DORCHESTER DISTRICT.

North, Upham's Corner,	135,036 square feet.
South, Milton Lower Mills,	87,120 "

WEST ROXBURY DISTRICT.

Centre street,	39,450 square feet.
Walter street,	39,216 "

BRIGHTON DISTRICT.

Evergreen,	602,230 square feet.
Market street,	18,000 "

Mount Hope Cemetery.—Located in West Roxbury and Dorchester Districts, about 5½ miles from the city. Contents, 104¾ acres. House occupied by the Superintendent of the Cemetery is owned by the city.

Cedar Grove Cemetery.—Located on Adams street, Ward 24, and contains about 38 acres.

Tombs.—Twenty-five in the South Burial-ground; one in Evergreen Cemetery, Brighton District; one in Phipps' Ground, Charlestown District; one infant tomb in South Burial-ground; two infant tombs in the Copp's Hill Burial-ground; one for adults and one for infants in the Granary Burial-ground; one in the Chapel Burial-ground, for infants; one in the Central Burial-ground, for infants; three receiving tombs at East Boston; one receiving tomb in Dorchester District, North; one receiving tomb in Dorchester District, South.

One Funeral Car.

OVERSEERS OF THE POOR.

In charge of the Board of Overseers of the Poor.

Central Charity Bureau Building, located at the corner of Chardon and Hawkins streets, is of brick, with granite trimmings,

and is occupied by the Overseers of the Poor, the Paymaster of the Soldiers' Relief, and the following charitable societies: Boston Provident Association, Industrial Aid Society, Boston Soldiers' Fund, Boston Sewing Circle, Ladies' Relief Agency, Young Men's Benevolent Society, German Emigrant Aid Society, Boston Police Relief Association, Ladies' Co-operative Visiting Society, and a Society for the Registration of Charities. The City Physician also occupies a room in this building.

Temporary Home for the Destitute, located at the corner of Chardon and Bowker streets, is of brick with granite trimmings. This building and the one above mentioned were erected on a lot the contents of which are 22,000 square feet. The total cost of these buildings, with the land and the boiler-house in the rear, was $210,494.38.

PUBLIC LIBRARY.

In the Public Library and its branches in East Boston, South Boston, Roxbury, Dorchester, Charlestown and Brighton Districts, there are about 310,000 bound volumes, besides manuscripts, pamphlets, statuary and paintings. The Tosti engravings embrace 600 in frames, 5,100 in bound volumes, and several hundred in portfolios.

SCHOOLS.

In the Public Schools of the city under the charge of the School Committee, 8,522 books, 1,025 music charts, 130 pianos, 130 piano stools, 128 piano covers, 60 sets of philosophical apparatus, 2,723 maps, charts and globes.

TRUST FUNDS.

OVERSEERS OF THE POOR'S FUNDS.

Trust Funds in the hands of the Overseers of the Poor, F. W. LINCOLN, *Chairman;* GEORGE HIGGINSON, *Treasurer.* April 30, 1877.

PEMBERTON FUND. — This Fund comprises bequests made to the City of Boston, from 1760 to the present time, from "A. B.," Daniel Oliver, Margaret Blackader, Alice Quick, Annie Wheelwright, Mary Ireland, Benjamin Pemberton, Martha Stevens, Mrs. H. Driscoll, William Breed, Samuel Eliot, John Coffin Jones, Mary Belknap, "A Citizen of Boston," Anonymous, and Dr. Harriot K. Hunt. The most important, however, of the bequests was from BENJAMIN PEMBERTON, whose will was proved June 25, 1782; and for that reason his name has been given to the fund. The income of this fund is to be expended, at the discretion of the Overseers, in semi-annual payments to the poor of this city. The amount of this fund, April 30, 1877, was $97,241 89.

BOYLSTON FUNDS. — These funds were from a bequest by JOHN BOYLSTON, who died in London. His will was proved June 12, 1795. One portion of the bequest is ordered to be paid to "Poor and decayed householders of the Town of Boston," "not under fifty years of age," "persons of good character, and reduced by the act of Providence, not by indolence, extravagance or other vice." The other portion to be applied to "nurture and instruction of Poor Orphans and Deserted Children of the Town of Boston until fourteen years of age."

The Boylston Relief Fund amounted, April 30, 1877, to $18,479.67.

The Boylston Education Fund amounted, April 30, 1877, to $101,495.50.

MASON FUND — Was a bequest of JONATHAN MASON, by will dated July 15, 1798. Interest to be paid annually to the Chaplain of the Almshouse or Workhouse. Interest to be added until one is appointed. The interest is now paid annually towards the salary of the Chaplain of the House of Industry. Amount of Mason Fund, April 30, 1877, $8,300.

DEXTER FUND — Was a bequest of SAMUEL DEXTER, by will dated May 7, 1811, for supplying firewood or coal to such objects of charity as are not supported in the Almshouse, though some times relieved by the Overseers of the Poor. Amount of Dexter Fund, April 30, 1877, $2,459.27.

Jeffries Fund — Was a bequest of David Jeffries, former Town Treasurer. Will dated January, 1786. Income to be applied to the purchase of tea and coffee, chocolate and sugar, for the refreshment of those persons who, in the providence of God, are or shall be obliged to seek refuge in the Almshouse, after having lived reputably, but always giving preference to the pious poor. Amount of Jeffries fund, April 30, 1877, $2,270.29.

Lucy Bullman Charity — Consists of an estate on Cambridge and Joy streets in this city, which came into the possession of the City of Boston in 1872, in accordance with the will of Lucy Bullman, proved at Probate Court, Suffolk Co., Jan. 9, 1832; in which it is provided that, upon the death of certain persons therein named, said estate is given to the city of Boston upon condition that the estate never be sold, but the income used for the benefit of the poor.

The facts concerning the will of Lucy Bullman are as follows: —

In December, 1828, Lucy Bullman died, leaving a will in which she bequeathed her estate on Cambridge street, near Belknap (now Joy) street, to three nieces, Sarah and Nancy Haley and Mary B. DeWolfe. In case they died without heirs, the estate was to go to John W. Haley, a grand-nephew of the testatrix; and in case of his death without issue, the property was to go to the City of Boston, for the benefit of the poor. John W. Haley, the grand-nephew, died about two years after the testatrix, and the last of the nieces died in 1869. The brothers and sisters of John W. Haley then claimed the property, as the terms of the will were that if the nieces died without *heirs* the property was to go elsewhere; but as they were the heirs of the nieces they claimed that the property rightfully belonged to them. The city held that the word "heirs" did not mean in that case heirs in its larger sense, but simply "issue," as spoken of in relation to the grand-nephew. The case went to the court, resting upon the construction to be put upon the word "heirs," which the Supreme Court finally decided to mean "issue." The property therefore went to the city. The estate is valued at about $17,000. Funds on hand, $6,822.65.

By a vote of the City Council, approved by the Mayor Jan. 4, 1873, this estate was placed in charge of the Overseers of the Poor.

The David Sears Charity is a fund contributed by the late David Sears, for the relief of the Poor.

The amounts formerly held in the Fifty Associates Charity and the Searstan Charter House have been transferred to this fund.

This fund has been largely increased by an amount received from the Donation Fund, established by Mr. Sears, of which the Fifty Associates were actuaries, and the total amount of "The David Sears Charity," April 30, 1877, was $255,336.03.

Pierce Fuel Fund. — Legacy left to the city of Charlestown, by the late Caleb Pierce, who died September 7, 1860, and which was accepted by the Charlestown City Council, May, 1861. Income

to be expended in purchasing fuel for indigent widows, whose husbands had resided in Charlestown at least one year before their decease, said widows still continuing to reside in Charlestown. Amount of fund April 30, 1877, $1,500, invested in City of Charlestown stock, and $45.40 interest on hand.

Holton Protestant Poor Fund. — Legacy left to the town of Brighton by the late James Holton, in 1863, will probated June 9, 1863. Income to be expended in purchasing and distributing provisions among poor and indigent Protestant families in said town of Brighton, on Thanksgiving and other holidays, or just previous to such holidays. Unmarried Protestant females to receive a liberal share. Amount of fund April 30, 1877, $1,425, invested in Town of Brighton bond. Accrued interest, $85.50. Total, $1,510.50.

Holton Protestant Pauper Fund. — Legacy left to the town of Brighton by the late James Holton, for the purpose of furnishing good and plentiful meals to the Protestant paupers of Brighton, on Thanksgiving Day or other holidays. Amount of fund April 30, 1877 — one certificate of indebtedness of Town of Brighton, $1,615.60. Accrued interest, $273.58. Total, $1,889.18.

RECAPITULATION.

Pemberton Fund	$97,241 89
Boylston Education Fund	101,495 50
Boylston Relief Fund	18,479 67
Mason Fund	8,300 00
Dexter Fund	2,459 27
Jeffries Fund	2,270 29
Lucy Bullman Charity, income unexpended	6,822 65
David Sears Charity	255,336 03
Pierce Fuel Fund	1,545 40
Holton Protestant Pauper Fund	1,889 18
" " Poor "	1,510 50
	$497,350 38

CHARLESTOWN POOR'S FUND.

Various bequests made by Richard Russell, May, 1674; Richard Sprague, will dated October 5, 1703; Thomas Call, will dated Jan., 1772; Richard Devens, 1825; David Goodwin, March, 1826; Thomas Miller, April 2, 1833; Catharine Bradish, September, 1836; Daniel White, 1864; James K. Frothingham, 1864; Jacob Foss, 1865; Simeon A. R. DeWolfe, 1865; Reuben Hunt, 1866, for the benefit of the poor of Charlestown. By an act of the Legislature, passed in 1825, the board of trust was composed of the selectmen of Charlestown, and the *two senior deacons from each church*, for the time being, and their successors in said office. By act of annexation the members of the two branches of the

City Council, for the time being, residing in the Charlestown District, together with the senior deacons of the religions societies of Charlestown, now constitute the board of trustees.

Invested as follows: —

City of Boston Bond, ...	$18,000 00
City Erie, Pa., Municipal Bonds, ...	2,000 00
Town of Hyde Park, Vt., two Bonds, . . .	200 00
28 shares Bunker Hill National Bank, . . .	2,800 00
	$23,000 00

Geo. W. Little, *Treasurer.*

POLICE CHARITABLE FUND.

The City Council passed an ordinance June 17, 1870, to take effect on its passage, providing that "all moneys received by police officers for fees as witnesses, and paid by them into the City Treasury, shall be kept as a separate fund, for a period of five years,* and be invested and managed by the Mayor, Treasurer and Auditor of the city for the time being, who shall be trustees thereof. The income of the said fund shall be applied to the relief of persons who have received an honorable discharge from the police force by reason of sickness, age, or other inability, and who are, in consequence thereof, in necessitous circumstances; and also to the relief of the widows and orphans, in necessitous circumstances, of police officers who have died while in the service of the city. Said trustees may make such rules and regulations for the appropriation and disbursement of the interest of said fund as they may deem expedient; subject, however, to such orders or ordinances as the City Council may from time to time adopt."

The trustees consist of the Mayor, Frederick O. Prince, the City Treasurer, Charles H. Dennie, and the Auditor of Accounts, Alfred T. Turner; Frederick O. Prince, Chairman, and Alfred T. Turner, Treasurer and Secretary.

Certificates of the City of Boston Six per cent. stock,	$64,750 00

Income — Unexpended April 30, 1877: —

Certificate of the City of Boston Six per cent. Stock	$5,000 00
Deposit with New England Trust Company . .	4,500 00
" in Globe National Bank	1,944 47
	$11,447 27

All applications for relief in accordance with the terms and con-

* Extended for a further period of five years from June 17, 1875, by ordinance passed May 28, 1875.

ditions as set forth in the foregoing ordinance, to be made in writing, addressed to Alfred T. Turner, Treasurer and Secretary, Auditor's office, City Hall.

POOR WIDOWS' FUND.

This is a donation made by Mrs. Joanna Brooker and others to the Selectmen of Boston, for the time being.

The income from this fund is paid over in equal proportions to the Aldermen of the city, and they distribute the same, at their discretion, for the relief of Poor Widows and Sick People.

One certificate of City of Boston Six per cent. Stock, due 1878–79,	$1,500 00
One certificate of City of Boston Six per cent. Stock, due 1904–05,	1,700 00
	$3,200 00

STOUGHTON POOR FUND.

Bequest of Gov. William Stoughton, who died July 7, 1701. By his will he gave £50 to the relief of the Poor of Dorchester, to be improved by the care of the Selectmen, and the income to be distributed to the most needy inhabitants.

Cash in City Treasury, $885 02

The income of this fund is paid to the Overseers of the Poor, to be expended as provided in the will of Gov. Stoughton.

WOODWORTH CEMETERY FUND.

Flavilla E. Woodworth bequeathed by her will as follows: —

"I give, devise and bequeath to the inhabitants of the town of Brighton, in their corporate capacity, and as a corporate body, duly established by law, in the County of Middlesex, and Commonwealth of Massachusetts, the sum of one hundred dollars, to be invested by said town, and the income thereof to be applied by the Cemetery Committee of said town, or the persons having charge of the Evergreen Cemetery, in said Brighton, for the time being, in keeping the lot now owned by me, in said Cemetery, in a neat and orderly condition, and particularly in taking care of the flower-beds on the front of the said lot in a suitable manner."

One certificate of indebtedness of the town of Brighton, $100 00

FRANKLIN FUND.

This is a fund for the encouragement of young mechanics. Dr. Benjamin Franklin, in his will, gave the inhabitants of Boston, in 1791, one thousand pounds sterling, which he directed to be loaned in sums of not more than £60 or less than £15, to one applicant, at 5 per cent. interest; to be repaid in annual instal-

ments of 10 per cent. each. These loans are restricted to "Young Married Artificers, under the age of twenty-five, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

Dr. Franklin calculated (not anticipating any losses) that the one thousand pounds would increase, in the course of one hundred years, to one hundred and thirty-one thousand pounds ($582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be $4,610,000; of which $1,610,000 was to be at the disposition of the inhabitants of the town of Boston, and the balance to the Government of the State.

The Trustees under the Will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian, Congregational and Presbyterian Churches in the Town of Boston. The first loan was made in May, 1791.

The Treasurer of the Fund, Samuel F. McCleary, in his annual report to the trustees, makes the statement of its condition, Feb. 1, 1877, viz.: —

Amount of Fund, Feb. 1, 1876,	$206,501 33
Interest accrued during the year,	12,299 25
Amount of Fund, Feb. 1, 1877,	$218,800 58

This amount consists of: —

Deposit in Massachusetts Hospital Life Insurance Company,	$216,874 14
Deposit in Provident Institution for Savings,	171 07
" " Suffolk Savings Bank,	251 10
Value of seven bonds, for loans,	1,500 00
Cash,	27
	$218,800 58

Treasurer of the fund, Samuel F. McCleary, City Clerk, Office, City Hall.

SCHOOL TRUST FUNDS.

Charlestown School Trust Funds. — The Legislature of Massachusetts, on the 27th of March, 1793, passed an Act to incorporate Richard Devens, Nath'l Gorham, Josiah Bartlett, Aaron Putnam, Joseph Hurd, Nath'l Hawkins, Seth Wyman, and their successors, Trustees of the Charlestown Free School. On the 18th of April the same year, it was "Voted, that the Town Treasurer deliver to Aaron Putnam, Esq., Treasurer for the Trustees of the Charlestown Free Schools, all the money, bonds, notes of hand,

etc. (being the property of said free schools), that now are, or may come into his, the Town Treasurer's, hands."

"By the preamble of the act creating the corporation, the object appears to have been a more convenient administration of certain real and personal property that had been bequeathed to the town for the use of the public schools, and prevent it from being indiscriminately mixed with other property or funds of the town, and so lost to the specific use for which it was given."

The charter of the City of Charlestown, after prescribing the manner of electing the School Committee, provides that the persons thus chosen shall have "all the powers and privileges, and be subject to all the liabilities set forth" in the Act to incorporate certain persons by the name of the Trustees of Charlestown Free Schools; the act of annexation to Boston provided for the continuance of this corporation, in the members of the School Committee of the City of Boston from the Charlestown District.

By an Act approved March 13, 1877, the School Committee were incorporated and authorized to receive the Charlestown School Trust Fund, to "manage said Fund and disburse the income thereof within the limits of the former City of Charlestown, according to the tenor of the instruments creating said trust."

The following is a statement of the funds, May 1, 1877, from the Treasurer, William H. Finney: —

City of Boston Six per cent. Bond,	$5,000 00
Deposited in Charlestown Five Cents Savings Bank and Warren Institution for Savings,	1,729 61
Cash unexpended, on hand,	243 51
	$6,973 12

Comins School Library Fund. — Donation of Linus B. Comins, the interest of which is to be expended upon the Library of the "Comins Grammar School for Girls," and to be held in trust by the Chairman of the School Committee, the Mayor of the City, and the President of the Common Council, who are constituted, *ex officiis*, Trustees of the Fund.

One certificate of City of Boston Six per cent. Stock,	$500 00

Devens Infant School Fund. — Extract from the will of David Devens, who died August 30, 1855: "To the inhabitants of said town of Charlestown, I give and bequeath the sum of one thousand dollars, to be invested in such manner as they shall direct or vote, and the income thereof to be applied in the discretion of said inhabitants, or by such officers of said town as they shall authorize, for the benefit of the Infant Schools in that town, and of the children who shall attend them." Bequest accepted by the city, November 10, 1856.

One Mystic Water Bond, due April 1, 1885, payable to the Mayor of the city and his successors, as trustee of said legacy,	$1,000 00

Franklin School Medal Fund. — This is a legacy by Benjamin Franklin, in 1790, the interest on which, since 1792, has been invested in silver medals, which are now distributed at the annual examination, among the most deserving boys in the English High and Latin Schools.

One certificate of City of Boston Five per cent. Stock, $1,000 00

Gibson School Fund. — This is a bequest of Christopher Gibon for school purposes. He applied for freemanship in the town of Dorchester, October, 1630, and was an inhabitant of that town as late as 1646, but removed to Boston previous to 1650, in which year he assisted in forming the Old North Society. He provided by will, about 1674, "that if anything of his estate should remain undisposed of after the payment of his legacies therein bequeathed and of his just debts, such remainder of his estate should be left to the discretion of his executors to purchase some estate for the promoting of learning in the town of Dorchester." There remained in the hands of the executors, after complying with the terms of the will, £104, with which sum the surviving executor, Daniel Preston, purchased twenty-six acres of land at Smelt Brook, and deeded the same, on the sixth day of February, 1693, "to Enoch Wiswell, Samuel Robinson, John Tolman, James Bird and Increase Sumner, as Trustees aforesaid for the time being, and to their successors and assigns forever, in the same place, trust and office, to and for the only sole use and purpose, benefit and behoof of the schools of learning in the town of Dorchester, and to and for no other use, intent or purpose whatsoever, absolutely without any manner or condition, redemption or revocation in any wise." Sales of this land have been made from time to time, and the part still held consists of 586,427 square feet.

United States registered bond,	$5,000 00
City of Boston Six per cent. Bonds,	7,000 00
Sarah Hills, mortgage note,	1,000 00
D. A. Craig, do.,	600 00
Daniel Bradley, do.,	400 00
Darius Eddy, balance of Bond,	808 00
C. A. Shepard, do.,	505 00
Deposit in Franklin Savings Bank,	2,262 00
	$17,575 79
Cash on hand, Income,	$818 11

The income of this fund is appropriated for the supply of Library Books and such apparatus for the schools which are now or shall be embraced in the territory annexed as "Dorchester," which are not supplied by the city, upon order of the School Committee, and apportioned to each school as said School Committee shall decide.

Latin School Prize Fund.—This is a donation from a number of gentlemen of Boston, in the year 1819, the interest of which is

invested in prizes, which are annually distributed among the most deserving scholars in the PUBLIC LATIN SCHOOL.

One certificate of City of Boston Six per cent. Stock, $1,050 00

LAWRENCE HIGH SCHOOL FUND.—This is a donation made by the late ABBOTT LAWRENCE, of Boston, in the year 1844, the interest of which is payable annually to the Sub-Committee of the ENGLISH HIGH SCHOOL, for the time being; and is by them distributed in prizes for the best performances in various branches of literature and science in that institution; and in such other rewards to the scholars in that school as the committee shall recommend.

One certificate of City of Boston Six per cent. Stock, $2,000 00

LAWRENCE LATIN SCHOOL FUND.—This is a donation made by the late ABBOTT LAWRENCE, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the PUBLIC LATIN SCHOOL, for the time being," and is distributed in prizes for the general encouragement of the scholars in such a way as the Sub-Committee of that school shall consider advisable.

One certificate of City of Boston Six per cent. Stock, $2,000 00

NORCROSS SCHOOL LIBRARY FUND.—Donation of OTIS NORCROSS. The income from this fund is to be paid to the master of the "Norcross School," to be expended in books for a library for the first class of said school.

One certificate of City of Boston Six per cent. Stock, $500 00

SMITH FUND.—This was the legacy of ABIEL SMITH, of Boston, who died in 1817, to the SELECTMEN OF THE TOWN OF BOSTON, for the time being.

The income from this fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN, in Reading, Writing, and Arithmetic."

One certificate of the City of Boston Five per cent. Stock, payable in the year 1880, for	$4,000 00
Eleven shares Suffolk National Bank, Boston, par value,	1,100 00
Fifteen shares in the Boston & Providence Railroad Corporation, par value,	1,500 00
Four shares Continental National Bank, par value,	400 00
Two United States 5-20 Bonds,	200 00
	$7,200 00

STOUGHTON SCHOOL FUND.—This is a bequest of GOV. WILLIAM STOUGHTON, who died at Dorchester, July 7, 1701, and the following extract from his will furnishes the purposes for which it was

made: "Unto the Schools of Dorchester I give the sum of one hundred and fifty pounds, to be secured and settled under improvement for a yearly income towards the advancement of the salary of the schoolmaster, wherein my will is, that if within the space of ten years next following the date of this my last will, the town of Dorchester shall not have provided and settled such a salary of their own proper gift as shall make up the present salary, already settled to be and continued to the full value of £40 a year; in that case, I say, my will is, that until they shall have provided and settled a salary of that value of £40 a year, the whole improvement of this, my gift, shall yearly be paid to the steward of Harvard College, in Cambridge; and at the discretion of the President and Fellows thereof, be given toward the encouragement of some well-deserving student there, coming from and belonging to the town of Milton, if any such there be, otherwise to some other that may deserve it."

The terms of this bequest were complied with by the authorities of the town of Dorchester. This fund was received from the Treasurer of the town of Dorchester, by the terms of the Act of Annexation of said town to Boston, and stands as follows:—

16 shares State National Bank,	$1,600 00
9 " Tremont National Bank,	900 00
6 " Blue Hill National Bank,	600 00
6 " Boston & Albany Railroad,	600 00
Deposit Suffolk Savings Bank,	440 00
	$4,140 00

The income of the fund is paid into the City Treasury and credited annually to the appropriation for salaries of school instructors.

Webb Franklin School Fund.—This is a legacy, made in the year 1828 by Rufus Webb, who was for a great many years a Writing Master in one of our public schools.

The income from this fund is applied to the purchase of books, etc., for the use of indigent scholars in the Writing Department of the Franklin School.

One certificate of City of Boston Six per cent. Stock, $1,000 00

Recapitulation of School Trust Funds.

Charlestown School Trust Funds, including income unexpended,	$6,973 12
Comins School Library Fund,	500 00
Devens Infant School Fund,	1,000 00
Franklin School Medal Fund,	1,000 00
Gibson School Fund,	17,575 79
Latin School Prize Fund,	1,050 00
Carried forward,	$28,098 91

Brought forward,	$28,098 91
Lawrence High School Fund,	2,000 00
Lawrence Latin School Fund,	2,000 00
Norcross School Library Fund,	500 00
Smith Fund,	7,200 00
Stoughton School Fund,	4,140 00
Webb Franklin School Fund,	1,000 00
	$44,938 91

PUBLIC LIBRARY FUNDS.

Bigelow Fund.—This is a donation made by the late John P. Bigelow, in August, 1850, when Mayor of the city.

The income from this fund is to be appropriated to the purchase of books for the increase of the library.

One certificate of City of Boston Six per cent. Stock, for $1,000 00

Payable to the Chairman of the Committee on the Public Library for the time being.

Bates Fund.—This is a donation made by the late Joshua Bates, of London, in March, 1853.

One certificate of City of Boston Six per cent. Stock, for $50,000 00

"The income only on this fund is to be, each and every year, expended in the purchase of such books of permanent value and authority as may be found most needful and most useful." Payable to the Mayor of the city for the time being.

Phillips Fund.—This is a donation made by the late Jonathan Phillips, of Boston, in April, 1853.

One certificate of City of Boston Six per cent. Stock, for $10,000 00

The interest on this fund is to be used exclusively for the purchase of books for the said library.

Also a bequest by the same gentleman, in his will, dated 28th September, 1849.

One certificate of City of Boston Six per cent. Stock, for $20,000 00

The interest on which is to be annually devoted to the maintenance of a Free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and the latter sum was realized by the city in April, 1861.

Lawrence Fund.—This is the bequest of the late Abbott Lawrence, of Boston.

One certificate of City of Boston Six per cent. Stock, for $10,000 00

The interest on this fund is to be exclusively appropriated for the purchase of books for the said library, having a permanent value.

Pierce Fund.—This is a donation made by Henry L. Pierce, late Mayor of the city, Nov. 29, 1873, and accepted by the City Council, Dec. 27, 1873. Mr. Pierce, in his letter to the Trustees of the Library, says:—

"Desiring to indicate my interest in the continued progress of our library, I ask leave to contribute to its funds the sum of five thousand dollars. It is my wish that this sum shall be used by the trustees for the purchase of books of a permanent value for the Bates Hall collection, but it is immaterial to me whether it be funded, and the interest of the same annually expended, or whether it be applied either now, or at some future time, to the acquisition of some special collection, either of works relating to the history of this continent, or of science, or of art. In this way I hope to leave both principal and interest entirely at the disposal of the trustees, to be employed in such manner as may in their judgment most advance the value of our great library."

One certificate of City of Boston Six per cent. Stock, $5,000 00

Townsend Fund.—This is a donation from William Minot, and William Minot, Jr., Esqrs., executors of the will of Mary P. Townsend, of Boston, at whose disposal she left a certain portion of her estate in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston, as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of books for the use of the library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

One certificate of City of Boston Six per cent. Stock, for $4,000 00

Ticknor Bequest.—By the will of the late George Ticknor, of Boston, he gives to the City of Boston, on the death of his wife, all his books and manuscripts in the Spanish and Portuguese languages, about four thousand volumes, and also the sum of four thousand dollars. After the receipt of said sum, the city is required to spend not less than one thousand dollars in every five years, during the twenty-five years next succeeding (*i. e.*, the income of four thousand dollars, at the rate of five per cent. per annum), in the purchase of books in the Spanish and Portuguese languages and literature. At the end of twenty-five years the income of the said sum is to be expended annually in the purchase of books of permanent value, either in the Spanish and Portuguese languages, or in such other languages as may be deemed expedient by those having charge of the library. The books bequeathed or purchased are always to be freely accessible for reference or study, but are not to be loaned for use outside of the library building. If these bequests are not accepted by the city, and the trusts and conditions faithfully executed, the books, manuscripts, and money are to be given to the President and Fellows of Harvard College.

In order that the city might receive the immediate benefit of this contribution, Anna Ticknor, widow of the donor,

relinquished her right to retain, during her life, the books and manuscripts, and placed them under the control of the city, the City Council having previously accepted the bequests in accordance with the terms and conditions of said will, and the Trustees of the Public Library received said bequests in behalf of the city, and made suitable arrangement for the care and custody of the books and manuscripts.

One certificate of City of Boston Six per cent. Stock, for $4,000 00

FRANKLIN CLUB FUND.

One certificate of City of Boston Six per cent. Stock, for $1,000 00

This is a donation made in June, 1863, by a literary association of young men in Boston, who, at the dissolution of the association, authorized its trustees, Thomas Minns, John J. French and J. Franklin Reed, to dispose of the funds on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The trustees expressed a preference for books relative to Government and Political Economy.

TREADWELL BEQUEST. — By the will of the late DANIEL TREADWELL, of Cambridge, late Rumford Professor in Harvard College, who died February 27, 1872, he left the residue of his estate, after payment of debts, legacies, etc., in trust to his executors, to hold during the life of his wife for her benefit, and after her decease to divide the residue then remaining in the hands of the trustees as therein provided, and convey one-fifth part thereof to the Trustees of the Public Library of the City of Boston.

The City Council have accepted said bequest, and authorized the Trustees of the Public Library to receive the same and invest it in the City of Boston Bonds, the income of which is to be expended by said trustees in such manner as they may deem for the best interests of the Library.

DORCHESTER BRANCH LIBRARY TRUST FUND. — The proprietors of the Dorchester and Milton Circulating Library transferred the books and funds belonging to that organization to the Public Library of the City of Boston, the Trustees of the Public Library having established a delivery at Dorchester Lower Mills. The amount of money received by the Trustees of the Public Library was $335.13, which was paid into the City Treasury June 15, 1876, to constitute a fund for the benefit of the Dorchester Branch Library.

Besides the preceding, the following donations have been made to the Public Library, and the amounts have been appropriated for the purchase of books, according to the intention of the donors, viz.: —

Samuel Appleton, late of Boston,	$1,000 00
Sally Inman Kast Shepard,	1,000 00
J. Ingersoll Bowditch,	800 00
James Brown, late of Cambridge,	500 00
Nathaniel I. Bowditch,	200 00
James Nightingale,	100 00
	$3,400 00

RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

Bigelow donation,	$1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Lawrence bequest,	10,000 00
Pierce donation,	5,000 00
Townsend bequest,	4,000 00
Ticknor bequest,	4,000 00
Franklin Club,	1,000 00
Dorchester Branch Library Trust Fund,	335 13
Invested funds,	$105,335 13
Donations expended and unexpended,	3,400 00
	$108,735 13

PHILLIPS STREET FUND.

This is a bequest from JONATHAN PHILLIPS, who died in July, 1860.

One certificate of City of Boston Six per cent. Stock, payable to the Mayor of the City for the time being, for $20,000 00

Income unexpended, four certificates of City of Boston Six per cent Stock, payable to the Mayor for the time being,

One for	$16,000 00
One for	2,000 00
One for	2,000 00
One for	2,000 00
Cash in City Treasury,	930 50
	$22,930 50

By an order of the Board of Aldermen, approved by the Mayor October 26, 1875, a bronze statue of Josiah Quincy, with pedestal, is to be erected, at a cost of $18,000, to be defrayed from the income of this fund; and on this account bills to the amount of five hundred and thirty-nine dollars and fifty cents have already been paid, leaving cash in the Treasury amounting to nine hundred and thirty dollars and fifty cents.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the streets and public places of the city."

CITY HOSPITAL FUNDS.

Goodnow Fund. — Elisha Goodnow, of South Boston (formerly Ward XII.), who died in the year 1851, and whose will is dated 12th July, 1849, bequeathed to the city "all the rest and residue of his estate, real and personal, not otherwise disposed of," for the purpose of establishing, in the Eleventh or Twelfth Wards of the city, a Hospital for the sick. One-half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the Officers of the Government of said Hospital for the time being. Under this will the city came into possession of certain real estate, situated on Cross street, which has been disposed of, and has produced the sum of $16,500, which has been invested in City of Boston Six per cent. Stock. Also a lot of land on Third street, South Boston, containing 6,683⅓ feet, which was disposed of in 1867 for $4,633.25, of which $4,000 has been invested in City of Boston Six per cent. Stock, and the balance ($633.25) remained in the City Treasury, at interest, until it amounted to $1,000, and was invested in a City of Boston Six per cent. Currency Note.

Nichols Fund. — Lawrence Nichols, who died in September, 1862, made the following bequest to the city: "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such Hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such Hospital should not have been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate, by the addition of interest, until such a Hospital should be established.

The executor of the will, William Perkins, has paid into the treasury nine hundred and thirty-seven dollars and twenty-five cents (937.25), being the amount devised, less the *Internal Revenue Tax* on the same, and $530.50, as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The $937.25, with the accumulated interest thereon, has been invested in a certificate of City Stock for $1,000. The balance ($530.50) remains in the hands of the City Treasurer.

Norcross Fund. — Donation of Otis Norcross, late Mayor of the city, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent. Stock, $2,000 00

Ball Fund. — Bequest of the late Jonas Ball, the interest of which is to furnish clothing to indigent patients when leaving the Hospital.

One certificate of City of Boston Six per cent. Stock, $1,000 00

Goodnow Library Fund. — Donation of George Goodnow, the interest of which to be expended annually by the Board of Trustees, in replenishing the library of the Hospital with books and pamphlets suitable for the reading of the patients during convalescence.

One certificate of City of Boston Six per cent. Stock, $1,000 00

Shaw Fund. — Bequest of the late Mary Louisa Shaw, the income of which to be expended by the trustees for the purchase of flowers and fruit for the use and comfort of the patients in the Hospital.

One certificate of City of Boston Six per cent. Stock, $2,000 00

RECAPITULATION CITY HOSPITAL TRUST FUNDS.

Goodnow Fund. — Three certificates City of Boston Six per cent. Stock, payable to the Mayor for the time being,	$21,500 00
Norcross Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	2,000 00
Nichols Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	1,000 00
Cash in City Treasury,	530 50
Ball Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	1,000 00
Goodnow Library Fund. — One certificate City of Boston Six per cent. Stock,	1,000 00
Shaw Fund. — One certificate City of Boston Six per cent. Stock, payable to the Mayor for the time being,	2,000 00
	$29,030 50

The Ordinance in relation to the City Hospital, Ordinances of 1876, Sect. 9, page 433, provides that said scrip shall be deposited with the Auditor of Accounts, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the Hospital.

FOSS SEVENTEENTH OF JUNE, AND FLAG FUNDS.

The City Council of the City of Charlestown, in August, 1866, accepted the bequests made in the will of the late Jacob Foss, who died in Charlestown, June 2, 1866.

The said bequests to the city are contained in the twenty-second and twenty-third clauses of the will of the late Jacob Foss, which are as follows, viz.: —

"*Twenty-Second.* — Having adopted the City of Charlestown for my residence, and shared its vicissitudes for more than forty years past, and feeling a lively interest in its future prosperity, as also sympathizing fully with its patriotic citizens in the utility of celebrating the anniversary of the battle of Bunker Hill, that it may remind all classes of citizens, particularly the young, to guard with jealousy their homes and domestic institutions, to see that no internal discord or foreign influence comes in to destroy the harmony and security we now feel on the soil of Bunker Hill, made sacred by the blood of our ancestors, I give and bequeath to the said City of Charlestown the sum of Two Thousand Dollars, on condition that the same be accepted by the said city, and invested so as to produce an income of not less than six per centum per annum, which shall be expended yearly for the celebration of the seventeenth day of June, for either or all of the following purposes, viz.: "*Ringing the bells, firing salutes, music, or decorating the streets.*"

"*Twenty-third.* — It is my desire that the 'United States Flag' shall forever float upon and around the battle-field of the Revolution; that the Stars and Stripes may be hailed in the future, as in the present and past, with that enthusiasm and glory reminding the loyal and patriotic of their duty to their country, and its institutions, to their homes and families, to God and Liberty, in case of rebellion or foreign invasion, to stimulate and encourage them for its protection.

"For this purpose I give and bequeath to the City of Charlestown the sum of Two Thousand Dollars, on condition that the same be accepted and invested by the city, so as to yield an income of not less than six per centum per annum, which income shall be laid out annually in 'United States Flags' for the use of said city within its present limits; and it is my earnest wish that the flags so purchased may be used on all proper occasions, so that not more than two years' purchases shall be on hand at any time."

Deposits in the Warren Institution for Savings, Charlestown, $4,000 00

BABCOCK MUSIC FUND.

By the will of the late Archibald Babcock, who died Aug. 10, 1862, the sum of $3,000 was bequeathed to the City of Charlestown, and accepted by the City Council of that city, November, 1862, upon the conditions and for the purposes expressed by him in his last will and testament, as follows: —

"*Ninth.* — I hereby give and bequeath to the City of Charlestown, in the County and Commonwealth aforesaid, the sum of Three Thousand Dollars, to be held in trust forever by said city, or by trustees to be appointed or elected for that purpose by said city, and the income thereof only to be annually expended in procuring the services of musicians, or of a band or bands of musicians, to perform in public in said City of Charlestown, within its present limits, free to all its citizens, one-half of said income to be annually expended in procuring musicians, or band or bands of

musicians, to play on or near the small common at the 'Neck,' so called, at the corner of Main and Cambridge streets, near my present residence; and it is my will, that if there shall be good and suitable musicians or bands resident or located in said city, they shall be employed in preference to musicians out of said city, regard being had to the qualities and abilities of musicians, and the expense thereof, of all which the said city shall determine, as I have confidence that my wishes will be respected, and as said income is to be expended by the city."

Deposits in the Charlestown Five Cents Savings Bank, $3,000 00

BIRD FUND.

This is a property left by the late John H. Bird, of South Boston, who died in June, 1835. It consisted on one-half of his real and personal estate, which was placed in the hands of Trustees.

By the terms of the will, which is dated January, 1835, *the net income* of this property is to be applied, after the death of his mother, to the "support of a seminary of the first order for the education of females, to be established and located in South Boston."

No report is required to be made by the Trustees of this Fund to the City Council.

HAWES FUND,

Being a property left by John Hawes, of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his real estate should be applied to certain benevolent purposes, among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in South Boston, in such a way and manner as, in the opinion of certain Trustees, should most tend to the benefit and advantage of the inhabitants of said section.

The income is derived from one-half the rents of certain real estate, situated in South Boston, and on the Neck near the Roxbury District line, in the city proper.

No report is required to be made to the City Government by the Trustees of this fund.

APPROPRIATIONS

FOR THE FINANCIAL YEAR 1877-1878,

And an Estimate of the Ways and Means of meeting the same.

By the sixth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised to meet the expenditures of the then ensuing financial year, under the respective heads of Appropriation, together with an estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the City Council in February last; they were referred to a special committee, by whom an order was reported which finally passed the City Council.

That order was in substance as follows: —

It is hereby ordered by the City Council, That to defray the expenditures of the City of Boston and the County of Suffolk, for the financial year commencing with the first day of May, 1877, and ending with the last day of April, 1878, the following sums of money be and the same are hereby respectively appropriated for the objects and purposes explained in the Auditor's Estimates and in the applications of the various Commitees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated; *provided*, *however*, that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly applied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Advertising,		$2,500
Armories,		22,000
Assessors' Department,		92,167
Auditor's Department,		15,650
Board of Health, viz.: —		
Board of Health,	$68,900	
Quarantine Department,	14,400	
Evergreen Cemetery,	1,000	
Fever Hospital, Gallop's Island,	2,500	
		86,800
Carried forward,		$219,117

Brought forward,		$219,117
Boston Harbor,		5,000
Bridges,		53,293
Cedar Grove Cemetery,		5,000
Chelsea Bridge,		115,000
Chestnut Hill Driveway,		3,500
City Debt,		672,700
City Hospital,		125,000
City Registrar's Department,		9,650
Collector's Department,		42,600
Common, Public Squares, etc.,		65,100
Commonwealth Avenue Fence,		6,000
Completion of West Chester Park, etc.,		150,000
Contingent Funds,		13,000
East Boston Ferries,		165,000
Engineer's Department,		25,479
Fire Department, viz.: —		
Fire Department,	$563,000	
Fire Alarm Telegraph,	19,642	
Bells and Clocks,	3,580	
		586,222
Health Department,		365,000
Incidental Expenses,		87,000
Inspection of Buildings,		14,000
Interest and Premium,		1,698,000
Lamps,		490,000
Law Department,		18,440
Markets,		9,295
Mount Hope Cemetery,		14,700
New School-houses, viz.: —		
Grammar School-house, Allston District,	$40,000	
Primary School-house, Sherwin District,	40,000	
School-house, Egleston Square,	3,500	
Grammar School-house, Dorchester Everett District,	3,000	
		86,500
Old Claims,		2,000
Overseers of the Poor,		141,400
Paving, Grading and Repairs of Streets,		850,000
Police,		841,300
Printing and Stationery,		27,000
Public Baths,		25,000
Public Buildings,		83,850
Public Institutions, viz.: —		
House of Industry,	$184,950	
House of Correction,	91,150	
Lunatic Hospital,	59,720	
Pauper Expenses,	80,600	
Carried forward,	$416,420	$7,015,146

Brought forward,	$416,420	$7,015,146
Steamboat "J. Putnam Bradlee,"	18,170	
Office Expenses,	7,350	
Marcella Street Home,	25,000	
Almshouse, Austin Farm,	18,000	
Almshouse, Charlestown District,	9,000	
Addition to building Rainsford Island,	16,000	
New Piggery, Deer Island,	8,500	
		518,440
Public Lands,		6,000
Public Library,		120,126
Registration of Voters and Election Expenses,		22,200
Reserved Fund,		300,000
Salaries,		31,950
Schools and School-houses, viz. :—		
School Instructors,	$1,115,520	
School Expenses, School Committee,	245,000	
Salaries of Officers, School Committee,	51,000	
School-houses, Public Buildings,	133,000	
		1,544,520
Sealers of Weights and Measures,		3,700
Sewers,		150,000
Sinking Fund Commissioners,		800
Surveyor's Department,		36,176
Treasurer's Department,		21,700
West Boston and other Bridges,		6,500
Widening and Extending Streets,		125,000
Total for City of Boston,		$9,902,258
County of Suffolk,		365,000
Total appropriations for 1877–78,		$10,267,258

WAYS AND MEANS.

1877-78.

An estimate of the Ways and Means of Meeting the Expenditures of the City of Boston and County of Suffolk, for the financial year, 1877–78: —

Armories,	$14,000
Board of Health and Quarantine,	12,000
Bridges,	1,400
City Hospital,	5,000
Corporation Tax,	300,000
County of Suffolk,	100,000
East Boston Ferries,	170,000
Fees,	6,200
Fire Department,	2,000
Health Department,	42,000
Interest,	175,000
Outstanding Taxes,	500,000
Overseers of the Poor,	30,000
Paving,	40,000
Police,	7,500
Public Institutions,	38,000
Public Library,	3,000
Rents,	120,000
Schools,	19,000
Sewers,	50,000
Tax and other Fees,	32,000
Unclaimed Drafts,	2,000
	$1,669,100
Excess of License Revenue 1876–77,	125,000
Excess of Actual Income and Taxes over Estimated Income and Taxes, 1876–77,	75,000
Balance of Unexpended Appropriations, 1876–77,	500,000
	$2,369,100

Appropriations as stated on page 313,	$10,267,258
Income as above,	2,369,100
Amount to be raised in 1877 *for the financial year* 1877–78, *exclusive of the State Tax,*	$7,898,158

ANNUAL REPORT

OF THE

CITY AND COUNTY TREASURER

FOR THE

FINANCIAL YEAR

1876-77.

Treasurer's Office,
Boston, May 17, 1877.

To the City Council: —

Gentlemen, — I beg leave to transmit herewith the accounts of the City and County Treasurer for the financial year ending April 30, 1877.

Very respectfully,
C. H. DENNIE,
City and County Treas.

CITY OF BOSTON.

In Common Council, May 24, 1877.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

BENJAMIN POPE, *President.*

In Board of Aldermen, May 28, 1877.

Concurred.

JOHN T. CLARK, *Chairman.*

Dr. CITY OF BOSTON, *in Account Current, from May* 1, 1876, *to*

1877. April 30.	To Cash paid on Mayor's Drafts and charged to the following appropriations: —	No. of Acct.	General.	Special.	Total.
	Additional Supply of Water...	1	$212,133 56	$1,711,916 68	$1,924,050 24
	Addition to City Hospital.....	2	3,296 27	27,587 27	30,883 54
	Advertising.....	3	1,225 67	.....	1,225 67
	Armories.....	4	23,482 06	.....	23,482 06
	Assessors' Department.....	5	93,646 69	4,144 00	97,790 69
	Auditor's "	6	14,801 60	2,841 00	17,642 60
	Back Bay Streets and Avenues	7	8,926 50	170,379 70	179,306 20
	Beach Street	8	.....	35,336 71	35,336 71
	Bells and Clocks	9	2,595 62	400 00	2,995 62
	Board of Health	10	54,435 83	3,332 00	57,767 83
	Boston Harbor	11	3,924 02	290 00	4,214 02
	Bridges	12	47,614 50	4,085 40	51,699 90
	Burnt District.....	13	4,689 64	.....	4,689 64
	Cedar Grove Cemetery	14	18,100 66	.....	18,100 66
	Chelsea Bridge.....	15	.....	16,977 54	16,977 54
	Chestnut Hill Driveway.....	16	3,629 57	.....	3,629 57
	City Hospital.....	17	131,498 49	4,803 53	136,302 02
	Church Street District	18	.....	4,871 53	4,871 53
	City Registrar's Department...	19	9,613 23	1,371 20	10,984 43
	Collector's " ...	20	42,042 14	7,436 15	49,478 29
	Commerce Street.....	21	13,075 07	.....	13,075 07
	Common, etc.	22	85,343 16	3,786 39	89,129 55
	Commonwealth Avenue Enclosure.....	23	3,125 82	1,520 82	4,646 64
	Commonwealth Avenue, West of Gloucester Street.....	24	12,350 88	2,745 84	15,096 72
	Contingent Expenses	25	10,383 69	1,400 00	11,783 69
	Deeds	26	1,092 27	.....	1,092 27
	Dover Street Bridge	27	10,208 70	78,535 86	88,744 56
	East Boston Ferries	28	129,352 17	40,624 79	169,976 96
	Engineers' Department	29	25,259 62	834 00	26,093 62
	Evergreen Cemetery	30	2,266 64	.....	2,266 64
	Ferry Boat "Revere"	31	3,034 37	26,182 30	29,216 67
	Fire-Alarm Telegraph	32	18,621 86	8,650 49	27,272 35
	Fire Department	33	554,956 28	9,048 73	564,005 01
	Grammar School House, Brighton.....	34	25 75	.....	25 75
	Grammar School House, Egleston Square	35	102 87	13,000 00	13,102 87
	Grammar School House, Washington Village	36	25 00	34,200 00	34,225 00
	Grammar School House, Everett District, Dorchester	37	2,848 53	20,956 50	23,805 03
	Health Department.....	38	356,014 96	9,913 43	365,928 39
	Improved Sewerage	39	19,743 96	.....	19,743 96
	Incidental Expenses	40	30,907 68	36,678 86	67,586 54
	Inspection of Buildings.....	41	15,172 62	2,584 00	17,756 62
	Lamp Department	42	479,178 30	759 50	479,937 80
	Law	43	16,611 64	3,084 00	19,695 64
	Liquor License Expenses.....	44	26,706 01	2,681 60	29,387 61
	Malden Bridge	45	32 62	9,699 92	9,732 54
	Marcella-street Truant and Vagrant Home	46	6,703 80	30,579 11	37,282 91
	Markets	47	9,717 37	666 00	10,383 37
	Meridian-street Bridge	48	181 46	13,448 02	13,629 48
	Mount Hope Cemetery	49	32,327 22	.....	32,327 22
	Mystic Sewer.....	50	1,220 32	.....	1,220 32
	Mystic Water Works.....	51	87,175 01	2,525 25	89,700 26
	New Building, Austin Farm ..	52	2,003 99	10,669 03	12,673 02
	New Engine Houses	53	1,592 71	7,357 50	8,950 21
	New Lunatic Hospital	54	923 33	.....	923 33
	Northampton Street District ..	55	1,352 99	.....	1,352 99
	Overseers of the Poor	56	6,543 13	121,000 00	127,543 13
	Park Department.....	57	2,840 08	.....	2,840 08
	Paving	58	829,366 43	110,413 72	939,780 15
	Police	59	772,389 31	64,740 38	837,129 69
	Prison Point Bridge	60	7,370 97	.....	7,370 97
	Primary School-house, Quincy Street	61	68 83	653 56	722 39
	Primary School-house, Roxbury Street.....	62	83 47	3,083 49	3,166 96
	Printing and Stationery.....	63	31,532 56	416 00	31,948 56
	Public Baths	64	24,586 79	.....	24,586 79
	Carried forward	....	$4,310,076 29	$2,668,211 80	$6,978,288 09

April 30, 1877, *with* CHARLES H. DENNIE, *City Treasurer.* *Cr.*

1877. April 30.	By Cash received as follows:—	No. of Acct.	
	From City Collector	132	$14,032,294 80
	From Interest on Bank Deposits	133	84,058 26
	From Interest on Stock sold	134	123 47
	From Additional Supply of Water—Premium on Stock sold	135	221,400 00
	From Phillips Street Fund—Interest on Bond	136	1,360 00
	From Temporary Loan—Issued by order of the City Council, in anticipation of Taxes	137	981,663 91
	From Water Loans, Six per cent. currency—Issued by order of City Council	138	17,000 00
	From Water Loan, Five per cent. Gold—Issued by order of City Council	139	2,000,000 00
	Carried forward	.....	$17,337,900 44

Dr. CITY TREASURER'S ACCOUNT. — *Continued.*

1877. April 30.		No. of Acct.	General.	Special.	Total.
	Brought forward	....	$4,310,076 29	$2,668,211 80	$6,978,288 09
	Public Buildings	65	102,440 92	5,734 12	108,175 04
	Public Lands	66	3,874 97	300 00	4,174 97
	Public Library	67	115,970 86	1,829 14	117,800 00
	Public Institutions: —				
	Almshouse, Austin Farm	68	18,812 11	3,114 25	21,926 36
	House of Correction	69	73,914 57	10,549 31	84,463 88
	House of Industry	70	184,486 31	22,407 07	206,893 38
	Lunatic Hospital	71	54,223 39	2,915 19	57,138 58
	Marcella-street Home	72	7,004 39	7,968 62	14,973 01
	Office Expenses	73	7,953 32	.....	7,953 32
	Pauper Expenses	74	62,173 11	.....	62,173 11
	Steamboat "J. P. Bradlee"	75	13,400 23	.....	13,400 23
	—				
	Quarantine	76	16,378 41	316 33	16,694 74
	Real Estate Advertising	77	11,827 88	.....	11,827 88
	Registration of Voters, etc.	78	21,805 24	1,703 00	23,508 24
	Revision of Ordinances	79	.....	1,518 00	1,518 00
	Rice School-house	80	3,578 66	7,743 60	11,322 26
	Salaries	81	28,387 68	5,715 07	34,102 75
	Salaries of Officers of School Committee	82	56,807 56	.....	56,807 56
	School Expenses, School Committee	83	237,945 42	18,626 45	256,571 87
	School-houses — Public Buildings	84	151,108 42	3,446 04	154,554 46
	School Instructors	85	1,211,796 67	.....	1,211,796 67
	School-house, Florence District	86	2,921 04	47,570 00	50,491 04
	Sealers of Weights and Measures	87	3,549 40	535 00	4,084 40
	Sewer Department	88	151,849 07	49,449 28	201,298 35
	Sheds for Health Department	89	1,137 10	.....	1,137 10
	Sinking Fund Commissioners	90	1,102 68	.....	1,102 68
	Soldiers' Relief	91	3,725 36	78,500 00	82,225 36
	St. James Avenue Lot	92	.....	2,000 00	2,000 00
	Surveyor's Department	93	42,338 79	600 00	42,938 79
	Swett Street	94	29,435 80	171,068 80	200,504 60
	Tax and other Fees	95	766 90	30 55	797 45
	Temporary Loan	96	.....	981,663 91	981,663 91
	Ticknor Bequest	97	1,367 38	478 93	1,846 31
	Treasurer's Department	98	20,719 55	3,900 00	24,619 55
	Tremont Street Mall Curb	99	1,450 00	.....	1,450 00
	Washington Street Extension	100	.....	728 00	728 00
	Water Works	101	218,311 54	36,816 54	255,128 08
	Water Works, West Roxbury and Brighton	102	69,305 34	91,182 37	160,487 71
	West Boston and Cragie's Bridges	103	7,414 47	.....	7,414 47
	Widening Streets	104	14,437 00	134,032 16	148,469 16
	" Eliot Street	105	.....	22,199 82	22,199 82
	" Shawmut Avenue	106	.....	3,186 75	3,186 75
	" Washington and Essex Streets	107	.....	91,383 31	91,383 31
			$7,263,797 83	$4,477,423 41	$11,741,221 24
	To Cash paid on the following accounts, but not drawn for by the Auditor: —				
	Bank Tax — Paid to the State	108	.....	615,231 36	
	Cochituate Water Drafts — Orders paying to Mystic Water Works on account of East Boston Rates	109	.....	66,934 60	
	Commissioners on Sinking Funds	110			
	Revenue, $888,832 09				
	Mystic Water Works, 115,437 06				
	Cochituate Water Works, 26,480 18		.....	1,030,749 33	
	Corporation Tax paid to the State	111	.....	4,247 84	
	Carried forward	....	.....	$1,717,163 13	$11,741,221 24

CITY TREASURER'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Amount brought forward*	$17,337,900 44
	Amount carried forward	$17,337,900 44

Dr. CITY TREASURER'S ACCOUNT. — *Continued.*

		No. of Acct.	General.	Special.	Total.
1877. April 30.	*Brought forward*	....	.....	$1,717,163 13	$11,741,221 24
	Interest: —				
	On City Loans	112	.....	1,758,142 51	
	On Mystic Water Loans	113	.....	66,290 00	
	On Water Loans	114	.....	747,624 77	
	On Refunded Sewer Assessment	115	.....	9 37	
	On Refunded Taxes	116	.....	191 20	
	Liquor License Revenue — Paid to State its proportion under the Act of the Legislature	117	.....	42,996 89	
	Mount Hope Trust Fund	118	.....	1,000 00	
	Mystic Water Draft — Rates paid to towns supplied under contract	119	.....	21,688 17	
	Old Claims — Payments on Auditors' Drafts of preceding years	120	.....	1,141 73	
	Phillips Street Fund	121	.....	500 00	
	Police Charitable Fund	122	.....	8,000 00	
	Refunded Bank Tax	123	.....	22 00	
	" Betterments	124	.....	1,982 45	
	" Cost on Taxes	125	.....	7 08	
	" Real Estate Advertising Expenses	126	.....	2 65	
	" Tax Deeds	127	.....	2 00	
	" Sewer Asssessment	128	.....	93 64	
	" Sidewalk Assessment	129	.....	141 49	
	" Taxes—Order of City Council and Board of Assessors	130	.....	10,735 07	
	State Tax — City's proportion for 1876	131	.....	742,932 00	
					5,120,666 15
					$16,861,887 39
	Balance in Treasury April 30, '77	....	.....	.....	3,942,681 12
					$20,804,568 51

CITY TREASURER'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Amount brought forward*.....	$17,337,900 44
	Balance in the Treasury, April 30, 1876.....	$3,466,668 07
		$20,804,568 51

Dr. COUNTY OF SUFFOLK *in Account Current, from May* 1, 1876,

1877. April 30.	To Cash paid as follows: —	No. of Acct.		
	Mayor's Drafts through the Auditor's Office: —			
	General Drafts	.....	$124,742 58	
	Special "	140	7,939 00	
				$132,681 58
	On Drafts drawn by the Judges of the several Courts on the County Treasurer, which do not pass through the Auditor's Office: —			
	Superior Criminal Court	141	$105,454 84	
	" Civil "	142	54,638 91	
	Municipal "	143	14,519 12	
	Supreme Judicial "	144	16,596 57	
				191,209 44
	Insanity Cases in Probate Court	145	.....	6,776 75
	Coroners' Inquests	146	.....	9,801 71
	County Drafts: —			
	Municipal Court, Criminal	147	$3,134 93	
	" " Civil	148	2,371 93	
				5,506 86
				$345,976 34
	April 30, 1877. To Balance carried forward to 1877-78	.....	.....	$239,723 25

Dr. CHARLES H. DENNIE, *Treasurer of the*

1877. April 30.	To Balance as per Account Current with the City of Boston	.....	$3,942,681 12
			$3,942,681 12
	April 30, 1877. To Balance carried forward to 1877-78	.....	$3,702,957 87

to April 30, 1877, *with* CHARLES H. DENNIE, *County Treasurer.* *Cr.*

1877. April 30.	By Cash received from the Collector	149	.....	$106,253 09
	Balance	.....	.....	239,723 25
				$345,976 34

City of Boston and County of Suffolk. *Cr.*

1877. April 30.	By Balance as per Account Current with the County of Suffolk.....	.....	$239,723 25
	Balance.....	.....	3,702,957 87
			$3,942,681 12

Dr. *Balance Sheet of the Treasury*

1877. April 30.	To Balance of Appropriations carried forward to 1877–78	.....	$2,883,389 53
	Appropriation Balance, 1876–77	.....	577,958 77
	Balance of Actual over Estimated Income and Taxes	.....	12,205 51
	Liquor License Revenue — Balance, 1876–77	.....	125,000 00
	To Amounts held to the credit of the following Accounts: —		
	Cedar Grove Trust Fund	$450 00	
	Goodnow Fund, City Hospital	158 00	
	Nichols Fund, City Hospital	530 50	
	Mt. Hope Trust Fund	836 17	
	Phillips Street Fund	930 50	
	Police Charitable Fund	278 74	
	Stoughton Poor Fund	885 02	
	Public Library Trust Fund	335 13	
			4,404 06
	Temporary Loan of September 4, 1869, upon which interest ceased January 4, 1870	.....	100,000 00
			$3,702,957 87

Department, April 30, 1877. *Cr.*

1877. April 30.	By Cash deposited in the following Banks:—		
	Bunker Hill National Bank, Currency		$101,991 16
	Blackstone National Bank, Currency		303,730 24
	Brighton National Bank, Currency		101,239 76
	City National Bank, Currency		202,569 19
	Continental National Bank, Currency		202,492 27
	Everett National Bank, Currency		101,183 38
	Faneuil Hall National Bank, Currency		302,890 36
	Howard National Bank, Currency		303,530 81
	Massachusetts National Bank, Currency		303,758 92
	Maverick National Bank, Currency		100,774 67
	Merchants' National Bank, Currency		249,001 10
	Merchants' National Bank, Gold		9,012 50
	National Bank of Redemption, Currency		159,248 90
	North America National Bank, Currency		101,242 46
	People's National Bank, Currency		50,628 36
	Rockland National Bank, Currency		50,628 49
	Shawmut National Bank, Currency		202,215 47
	Traders' National Bank, Currency		202,513 05
	Third National Bank, Currency		101,291 42
	Webster National Bank, Currency		100,773 05
			$3,250,715 56
	Cash in office		452,242 31
			$3,702,957 87

BOSTON, April 30, 1877.
ERRORS AND OMISSIONS EXCEPTED.

C. H. DENNIE,
City and County Treasurer.

ANNUAL REPORT

OF THE

Collector of the City of Boston and County of Suffolk

FOR THE

FINANCIAL YEAR ENDING

APRIL 30, 1877.

City Hall, Boston,
Collector's Office, May 24, 1877.

To the City Council: —

Gentlemen, — I have the honor to submit herewith my official report of collections during the financial year ending April 30, 1877.

Very respectfully,

THOMAS SHERWIN,

Collector of the City of Boston and County of Suffolk.

CITY OF BOSTON.

In Common Council, May 24, 1877.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

BENJAMIN POPE, *President.*

In Board of Aldermen, May 28, 1877.

Concurred.

JOHN T. CLARK, *Chairman.*

Dr. CITY OF BOSTON *in Account Current, May* 1, 1876,

1877. April 30.	To Cash paid City Treasurer	$14,032,294 80
	Amount carried forward	$14,032,294 80

to April 30, 1877, *with* City Collector. *Cr.*

1877. April 30.	By Cash received and credited the following Accounts:—	No. of Account.				
	Atlantic Avenue.					
	Interest on Bonds.....	1	.....	.....	.....	$12,255 48
	Appleton Street.					
	Betterments	....	.....	.....	$963 20	
	Interest on do	2	.....	.....	140 23	
						1,103 43
	Auburn Street.					
	Betterments	....	.....	.....	668 34	
	Interest on do.	3	.....	.....	13 11	
						681 45
	Avon Place.					
	Betterments	....	.....	.....	12,635 75	
	Interest on do	4	.....	.....	429 61	
						13,065 36
	Add'nal Land, Pub. Lib.					
	Rent	5	.....	.....	.....	1,800 00
	Armories.					
	Rents from Com'w'lth	6	.....	.....	.....	11,233 55
	Beach Street.					
	Betterments	7	.....	.....	.....	16,800 00
	Burnt District.					
	Betterments:—					
	Arch Street	....	$47,499 99			
	Interest on do.	....	1,210 53			
				$48,710 52		
	Broad Street	....	11,192 64			
	Interest on do.	....	445 88			
				11,638 52		
	Congress Street	....	37,726 42			
	Interest on do.	....	614 54			
				38,340 96		
	Devonshire Street ...	....	8,500 00			
	Interest on do.	....	857 40			
				9,357 40		
	Franklin Street.....	....	22,996 89			
	Interest on do.	....	429 10			
				23,425 99		
	Federal Street	....	14,240 00			
	Interest on do.	....	768 82			
				15,008 82		
	High Street.....	....	666 66			
	Interest on do.	....	2 66			
				669 32		
	Hawley Street.....	....	14,999 99			
	Interest on do.	....	686 65			
				15,686 64		
	Lindall Street	....	6,616 67			
	Interest on do.	....	598 32			
				7,214 99		
	Milk Street.....	....	14,624 99			
	Interest on do.	....	488 52			
				15,113 51		
	Otis Street	....	1,766 67			
	Interest on do.	....	63 33			
				1,830 00		
	Oliver Street	....	10,083 32			
	Interest on do.	....	673 35			
				10,756 67		
	Purchase Street	....	953 33			
	Interest on do.	....	83 29			
				1,036 62		
	Post Office Square...	....	9,316 66			
	Interest on do.	....	50 00			
				9,366 66		
	Pearl Street	....	6,201 67			
	Interest on do.	....	105 50			
				6,307 17		
	Quincy Place.....	....	733 33			
	Interest on do.	....	59 06			
				792 39		
	Summer Street	....	2,601 66			
	Interest on do.	....	225 28			
				2,826 94		
	Washington Street ..	....	5,866 66			
	Interest on do.	....	576 78			
				6,443 44		
					224,526 56	
	Carried forward....	....	.....	.....	$224,526 56	$56,939 27

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$224,526 56	$56,939 27
	Sale of building, corner Congress and State streets	....	.....	3,600 00	
	Instalments on Bonds	....	$131,338 00		
	Interest on do.	8	10,418 57		
				141,756 57	
	Bedford Street.				369,883 13
	Betterments	....	.....	514 33	
	Interest on same	9	.....	69 43	
					583 76
	Board of Health.				
	Abating nuisances, 1876–77	....	189 02	.....	
	" 1875–76	....	768 27	.....	
				957 29	
	Grease licenses	10	.....	165 00	
					1,122 29
	Bonds. Sales of Public Lands.				
	Instalments on:				
	Neck Lands	....	41,080 23		
	Interest on do.	....	8,149 97		
				49,230 20	
	South Boston Lands	....	940 70		
	Interest on do.	....	1,121 72		
				2,062 42	
	Albany Street Lands	....	8,567 00		
	Interest on do.	....	2,502 92		
				11,069 92	
	Dorchester Lands	....	291 00		
	Interest on do.	11	194 15		
				485 15	
					62,847 69
	Bridges.				
	Repairs	....	.....	1,000 00	
	Sale of old material	....	.....	137 78	
	" " iron	....	.....	527 17	
	Rent of Buildings on Charles river and Warren bridges	12	.....	1,201 75	
					2,866 70
	City Registrar.				
	Marriage licenses	13	.....	.....	1,679 00
	City Clerk.				
	Fees	14	.....	.....	5,552 81
	Columbus Avenue.				
	Betterments	....	.....	1,704 75	
	Interest on do.	15	.....	247 24	
					1,951 99
	Cliff Street.				
	Betterments	....	.....	156 68	
	Interest on do.	16	.....	24 28	
					180 96
	Cottage Street.				
	Betterments	....	.....	2,210 99	
	Interest on do.	17	.....	221 38	
					2,432 37
	Charles Street.				
	Betterments	18	.....	.....	284 60
	Church Street District.				
	Instalments on Bonds	....	.....	4,289 88	
	Interest on do.	19	.....	855 31	
					5,145 19
	City of Charlestown.				
	Betterments: —				
	School Street	....	2,418 11	.....	
	Interest on do.	....	82 50	.....	
				2,500 61	
	Interest on Bonds	....	.....	957 59	
	Taxes	20	.....	4 00	
					3,462 20
	Cambridge Street.				
	Betterment	....	.....	829 63	
	Interest on do.	21	.....	120 30	
					949 93
	City Hospital.				
	Paying Patients — from Supt.	....	.....	5,160 07	
	Sale of old material	22	.....	35 71	
					5,195 78
	Carried forward		.....	.....	$521,077 67

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877.	*Amount brought forward*	....	.....	.....	$521,077 67
April 30.	Cedar Grove Cemetery.				
	Sale of Lots	....	.....	$7,186 97	
	Superintendent	23	.....	4,801 71	
					11,988 68
	Cedar Grove Trust Fund.				
	Perpetual care of Lots	24	.....	.....	400 00
	Chestnut Hill Reservoir.				
	Instalment on Bond	....	.....	386 00	
	Interest on do.	25	.....	243 18	
					629 18
	Commonwealth of Massachusetts.				
	National Bank Tax	....	.....	620,249 90	
	Less 1 per cent. Commission	26	.....	6,202 55	
					614,047 35
	Commission.				
	From State, 1 per cent. on Bank Tax	27	.....	.....	6,202 55
	Devonshire Street Extension.				
	Betterments	....	.....	8,466 67	
	Interest on do.	28	.....	778 66	
					9,245 33
	Dudley and other Streets.				
	Betterments	....	.....	5,262 40	
	Interest on do.	29	.....	876 26	
					6,138 66
	Deeds.				
	Sale of Real Estate for unpaid Tax Assessments, 1871	....	$2 00		
	Sale of Real Estate for unpaid Tax Assessments, 1872	....	9 00		
	Sale of Real Estate for unpaid Tax Assessments, 1873	....	124 00		
	Sale of Real Estate for unpaid Tax Assessments, 1874	....	845 00		
	Sale of Real Estate for unpaid Tax Assessments, 1875	....	2,787 00		
				3,767 00	
	Sale of Real Estate for unpaid Betterment Assessments, 1872	....	2 00		
	Sale of Real Estate for unpaid Betterment Assessments, 1873	....	2 00		
	Sale of Real Estate for unpaid Betterment Assessments, 1874	....	1 00		
	Sale of Real Estate for unpaid Betterment Assessments, 1875	....	22 00		
				27 00	
	Sale of Real Estate for unpaid Paving Assessments, 1874	....	56 00		
	Sale of Real Estate for unpaid Paving Assessments, 1875	....	50 00		
				106 00	
	Sale of Real Estate for unpaid Sewer Assessments, 1871	....	1 00		
	Sale of Real Estate for unpaid Sewer Assessments, 1872	....	3 00		
	Sale of Real Estate for unpaid Sewer Assessments, 1873	....	6 00		
	Sale of Real Estate for unpaid Sewer Assessments, 1874	....	2 00		
	Sale of Real Estate for unpaid Sewer Assessments, 1875–76	....	150 00		
		30		162 00	
					4,062 00
	East Boston Ferries.				
	Tolls		.....	172,963 00	
	Sale Ferry Boat "John Adams"	31	.....	3,069 00	
					176,032 00
	Eastern Avenue and Bridge.				
	Damage	32	.....	.....	10 00
	Emerson Street.				
	Betterments	33	.....	41 67	
	Interest on do.	....	.....	5 62	
					47 29
	Eustis Street.				
	Betterments	....	.....	513 67	
	Interest on do.	34	.....	17 31	
					530 98
	Carried forward	....	.....	.....	$1,350,411 69

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

City Collector's Account. — *Continued.* *Cr.*

1877. April 30	*Brought forward*	....	.....	.....	$1,350,411 69
	Evergreen Cemetery.				
	Sale of Lots	....	.....	$800 00	
	" Graves	....	.....	130 00	
	Care of Lots	35	.....	322 00	
					1,252 00
	Fort Hill Improvement.				
	Betterments: —				
	Purchase Street	....	$700 00		
	Sturgis "	....	200 00		
				900 00	
	Instalments on Bonds	....	4,716 11		
	Interest on do	36	1,690 20		
				6,406 31	
					7,306 31
	Foster Street, Old Ward 19.				
	Betterments	....	.....	158 33	
	Interest on do	37	.....	7 91	
					166 24
	Fire Department.				
	Sale of Old Horses	....	.....	274 40	
	" " Engines	....	.....	1,452 25	
	" " Material	....	.....	97 01	
	" Manure	....	.....	675 00	
	Loan of Hose	....	.....	18 50	
	Service of Steamers	....	.....	626 25	
	Rent of Hose House No. 6	....	137 50		
	" Engine House No. 2, Church Street	....	150 00		
	" Engine House, No. 6, Allston Street	....	183 37		
	" Engine House No. 3, Longwood	....	166 70		
	" Engine House No. 5, Egleston Square	....	133 36		
	" Chemical Engine House, No. 7	38	91 69		
				862 62	
					4,006 03
	Fire Alarm Telegraph.				
	Sale of old Wire	39	.....	.....	18 50
	Fort Hill Wharf.				
	Rents	40	.....	.....	1,800 00
	Hanover Street, No. 2.				
	Betterments	....	.....	1,120 00	
	Instalments on Bonds	....	5,928 00		
	Interest on do	41	165 76		
				6,093 76	
					7,213 76
	Harrison Avenue.				
	Betterments	....	.....	975 01	
	Interest on do	42	.....	271 79	
					1,246 80
	Hay Scales.				
	South Scales	....	.....	18 16	
	East "	....	.....	61 51	
	North "	....	.....	599 51	
	West Roxbury Scales	....	.....	34 59	
	Roxbury Highlands	....	.....	46 34	
	Roslindale	43	.....	16 01	
					776 12
	House of Industry.				
	Income from Directors for Public Institutions	44	.....	.....	11,512 41
	House of Correction.				
	Income from Directors for Public Institutions	45	.....	.....	26,360 37
	Health Department.				
	Sale of Ashes, 1876–77	....	11,630 92		
	" " 1875–76	....	3,703 20		
	" " 1875	....	45 75		
				15,379 87	
	" Filling, 1876–7	....	.....	1,698 10	
	" Old Material, 1876–77	....	150 07		
	" " 1875–76	....	475 29		
				625 36	
	" Manure, 1876–77	....	.....	985 25	
	" Street Dirt, 1876–77	....	1,578 49		
	Carried forward	....	$1,578 49	$18,688 58	$1,412,070 23

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT.—*Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	$1,578 49	$18,688 58	$1,412,070 23
	Sale of Street Dirt, 1875–76	....	55 30		
	" " 1875	....	7 00		
				1,640 79	
	" House Offal, 1876–77, City.	....	20,827 13		
	" " 1876–77, H'ds.	....	5,258 65		
	" " 1876–77, Ch'n.	....	4,169 75		
				30,255 53	
	Removing Ashes, 1876–77	....	2,073 49		
	" 1875	....	8 25		
				2,081 74	
	Labor, etc., 1876–77	....	.....	29 44	
	Conveying Prisoners, 1876–77	....	.....	2,375 25	
	Cleaning Cesspool, 1876–77	....	.....	15 00	
	Entering Sewer, Cove Pl., 1876–77.	46	.....	50 00	
					55,136 33
	Incidentals.				
	Conscience Money	....	.....	5 00	
	Quit-claim Deeds, sale 1872	....	.....	6 00	
	Babcock Music fund	....	.....	152 57	
	Foss Flag fund	....	.....	133 72	
	Foss 17th June fund	....	.....	133 71	
	Cost writing Brief Kelso *vs.* City	47	.....	13 50	
					444 50
	Interest.				
	Tax Levy, 1876	....	34,743 01		
	" 1875	....	68,750 84		
	" 1874	....	7,536 12		
	" 1873	....	2,738 79		
	" 1872	....	147 96		
	" 1871	....	10 23		
	" 1870	....	30 82		
	" 1869	....	40 37		
	" 1867	....	4 74		
	Bank Tax, City $16 99				
	" State 37 77	—	54 76		
				114,057 64	
	Sewers, 1875–76	....	113 80		
	" 1874	....	105 23		
	" 1873	....	67 32		
	" 1872	....	53 87		
	" 1871	....	5 25		
				345 47	
	Paving, 1875	....	71 40		
	" 1874	48	193 92		
				265 32	
					114,668 43
	Kneeland Street.				
	Betterments	....	.....	9,011 39	
	Interest on do	49	.....	1,317 70	
					10,329 09
	Kingston Street.				
	Betterments	50	.....	.....	1,000 00
	Lamps.				
	Sup't.—Damage to Lamps	....	.....	118 67	
	Sale of old Lanterns and Lamps	....	.....	8 00	
	" Manure	51	.....	7 50	
					134 17
	Liquor License.				
	Licenses	....	.....	171,987 50	
	License Fees, C. Clerk	52	.....	1,336 00	
					173,323 50
	Lunatic Hospital.				
	Directors for Public Institutions	53	.....	.....	7,605 12
	Lincoln Street (Brighton).				
	Betterments		.....	208 32	
	Interest on do	54	.....	9 79	
					218 11
	Magazine Street.				
	Betterments	....	.....	794 00	
	Interest on do	55	.....	45 00	
					839 00
	Mt. Hope Cemetery.				
	Sale of Lots	....	.....	7,610 18	
	Fees	....	.....	7,446 80	
	Income	56	.....	70 00	
					15,126 98
	Carried forward	....	.....	.....	$1,790,895 46

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,632,294 80
	Amount carried forward	$14,632,294 80

City Collector's Account. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	.....	$1,790,895 46
	Mt. Hope Trust Funds.				
	Perpetual care of Lots	57	.....	.....	775 00
	Mystic Water Works.				
	Water Rates, Charlestown, 1877	....	$76,201 40		
	" " 1876	....	39,175 35		
				$115,376 75	
	" Chelsea, 1876	....	.....	49,532 87	
	" Somerville, 1877	....	42,981 85		
	" " 1876	....	8,420 63		
				51,402 48	
	" Everett 1876	....	.....	6,576 41	
	" East Boston, 1877	....	37,280 85		
	" " 1876	....	29,653 75		
				66,934 60	
	Fines	....	.....	473 50	
	Fees	....	.....	237 75	
	Extra Work, Service Pipes	....	.....	250 71	
	Interest on Contract — Chelsea	58	.....	2,330 42	
					293,115 49
	Mercantile Wharf Market.				
	Bonus	....	.....	80 00	
	Rent	59	.....	1,065 00	
					1,145 00
	North Street.				
	Interest on Bond	60		.....	30 00
	Northampton Street District.				
	Betterments	....	2,003 59		
	Interest on do		179 87		
				2,183 46	
	Instalments on Bond	....	437 50		
	Interest on do	61	139 69		
				577 19	
	Rent	....	.....	1,732 72	
					4,493 37
	Oliver Street.				
	Betterments	....	.....	22,586 84	
	Interest on do	62	.....	18 82	
					22,605 66
	Overseers of the Poor.				
	From Overseers of Poor, support of poor of other cities and towns	....	.....	17,725 17	
	Commonwealth of Mass. State Paupers	....	.....	14,517 30	
	Heating Charity Building	63	.....	685 54	
					32,928 01
	Pynchon Street.				
	Betterments	....	.....	425 00	
	Interest on do	64	.....	44 27	
					469 27
	Pleasant Street.				
	Betterments	....	.....	178 00	
	Interest on do	65	.....	1 13	
					179 13
	Police Station House (Old Ward 17).				
	Instalments on Bond	....	.....	630 00	
	Interest on do	66	.....	109 69	
			.....		739 69
	Public Buildings.				
	Instalments on Bond	....	1,900 00		
	Interest on do.	....	345 23		
				2,245 23	
	Rent Faneuil Hall	....	221 84		
	" Ward-rooms	....	515 00		
	" Curtis Hall	....	155 00		
	" Westerly Hall	....	33 00		
	" Eastern Avenue Wharf	67	3,000 00		
				3,924 84	
	Paving and Repairs of Streets.				6,170 07
	Assessments, 1876-77	....	17,060 36		
	Assessments, 1875-76 — Aug. 9, 1875, to April 30, 1876	....	10,617 77		
	Assessments, 1875, before Aug. 9, 1875	....	2,698 69		
	Assessments, 1874	....	5,611 69		
				35,988 51	
	Carried forward	....	.....	$35,988 51	$2,153,546 15

Dr. CITY COLLECTOR'S ACCOUNT.—*Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$35,988 51	$2,153,546 15
	Grading Cary Street	....	.....	2,000 00	
	Sale of Manure, 1876–77	....	$220 16		
	" " 1875, before Aug. 9, 1875	....	25 00		
				245 16	
	Repairs	68	.....	739 00	
					38,972 67
	Pedlers.				
	Licenses	69	.....	.....	952 00
	Pauper Expenses.				
	Directors for Public Institutions	70	.....	.....	1,697 37
	Police.				
	Hack Licenses	....	.....	725 00	
	Wagon Licenses	....	.....	3,146 00	
	Extra Service	....	.....	3,894 47	
	Extra Service, Liquor License Commissioners	....	.....	70 00	
	Service of Horses transporting liquors	....	.....	66 16	
	Sale of Unclaimed Goods	....	.....	8 64	
	Sale of Horses	71	.....	100 00	
					8,010 27
	Public Lands.				
	Extension of time to build	....	.....	728 63	
	Rent Wharf Albany street	....	4,312 50		
	Rent Wharf Swett street	....	1,500 00		
	Rent House and Land on Albany street	....	466 70		
	Rent House and Land on Highland street	....	250 00		
	Rent House and Land in South Boston	....	187 50		
	Rent House and Land on Richmond street	....	108 75		
	Rent House and Land on Canal street, Charlestown	....	62 50		
	Rent House and Land on Albany street	72	37 50		
				6,925 45	
					7,654 08
	Police Charitable Fund.				
	Witness Fees Municipal Court, Dorchester District	....	83 60		
	Witness Fees Municipal Court, Juvenile Offenders, Dor. Dist.	....	14 40		
				98 00	
	Witness Fees Municipal Court, Charlestown District	....	.....	766 40	
	Witness Fees Municipal Court, West Roxbury District	....	.....	95 40	
	Witness Fees Municipal Court, Brighton District	....	.....	302 80	
	Witness Fees Municipal Court, Highlands District	....	917 80		
	Witness Fees Municipal Court, Juvenile Offenders, H'l'ds Dist.	....	40 80		
				958 60	
	Witness Fees Municipal Court, South Boston District	....	.....	818 80	
	Witness Fees Municipal Court, East Boston	....	.....	453 10	
	Witness Fees Superior and Municipal Criminal Court	73	.....	4,515 50	
					8,008 60
	Public Library.				
	Interest on Trust Funds	....	.....	6,300 00	
	Fines	....	.....	2,671 92	
	Sale Catalogues	....	.....	420 20	
	Donation of J. Ingersoll Bowditch	74	.....	500 00	
					9,892 12
	Public Library Trust Fund.				
	Fees Use Dorchester Branch	75	.....	.....	335 13
	Printing and Stationery.				
	Sale of City Documents	76	.....	.....	139 91
	Carried forward	....	.....	.....	$2,229,208 30

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	.....	$2,229,208 30
	Quarantine.				
	Board of Health	77	.....		2,753 80
	Real Estate Advertising.				
	Expense for selling estates for unpaid Taxes of 1875	....	$10,515 95		
	Expense for selling estates for unpaid Taxes of 1874	....	1,773 45		
	Expense for selling estates for unpaid Taxes of 1873	....	118 45		
	Expense for selling estates for unpaid Taxes of 1872	....	8 45		
	Expense for selling estates for unpaid Taxes of 1871	....	2 65	$12,418 95	
	Expense for selling estates for unpaid Betterments of 1875	....	170 52		
	Expense for selling estates for unpaid Betterments of 1874	....	59 85		
	Expense for selling estates for unpaid Betterments of 1873	....	28 84		
	Expense for selling estates for unpaid Betterments of 1872	....	32 65	291 86	
	Expense for selling estates for unpaid Paving of 1875–6	....	60		
	Expense for selling estates for unpaid Paving of 1875	....	178 96		
	Expense for selling estates for unpaid Paving of 1874	....	316 72	496 28	
	Expense for selling estates for unpaid Sewers of 1875–6	....	683 39		
	Expense for selling estates for unpaid Sewers of 1875	....	4 75		
	Expense for selling estates for unpaid Sewers of 1874	....	30 04		
	Expense for selling estates for unpaid Sewers of 1873	....	28 72		
	Expense for selling estates for unpaid Sewers of 1872	....	6 38		
	Expense for selling estates for unpaid Sewers of 1871	78	6 00	759 28	
					13,966 37
	Rents.				
	Markets	....	.....	106,898 00	
	Old State House	....	.....	17,250 00	
	Quincy Hall	....	.....	6,000 00	
	Stable in Charlestown	....	.....	200 00	
	House, Washington Place	....	.....	120 00	
	Hook and Ladder House No. 4, Eustis Street	79	.....	216 66	
					130,684 66
	Shawmut Avenue Extension.				
	Betterments	....	.....	5,175 01	
	Interest on do.	80	.....	1,119 75	
					6,294 76
	Shawmut Avenue Widening.				
	Betterments	....	.....	5,208 00	
	Interest on do.	81	.....	5 94	
					5,213 94
	South Market Street Extension.				
	Betterments	....	.....	22,424 34	
	Interest on do.	82	.....	2,281 66	
					24,706 00
	Swett Street Extension.				
	Betterments	....	3,095 00		
	Interest on do.	....	2 11	3,097 11	
	Instalments on Bonds	....	8,740 00		
	Interest on do.	....	18 95	8,758 95	
	Sale of Land	....	.....	832 50	
	Sale of Building	83	.....	815 00	
					13,503 56
	Suffolk Street District.				
	Instalments on Bonds	....	100,348 18		
	Interest on do.	....	13,493 92	113,842 10	
	Carried forward	....	.....	$113,842 10	$2,426,331 39

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$113,842 10	$2,426,331 39
	Rent, House and Land 154 Shawmut Avenue	....	$450 00		
	Rent, House and Land 4 Albion	....	264 00		
	Rent, House and Land cor. Dover and Shawmut Ave.	....	105 00		
	Rent, House and Land 10 Indiana place	....	120 00		
				939 00	
	Return Premiums Fire Insurance Policies	84	.....	138 31	
					114,919 41
	School-houses. Public Buildings.				
	Instalments on Bonds	....	.....	42,893 00	
	Interest on do.	85	.....	4,655 26	
					47,548 26
	School Instructors.				
	Tuition non-residents, 1876–77	....	2,246 21		
	" " 1875–76	....	1,752 00		
				3,998 21	
	" Deaf-Mutes	....	150 00		
	From Treasurer Commonwealth, tuition Deaf-Mutes	....	382 64		
	From Treasurer State of Maine, tuition Deaf-Mutes	....	102 00		
				634 64	
	Dog Licenses	....	.....	15,859 00	
	Treasurer Stoughton School Fund	....	.....	219 27	
	Interest on Smith Fund	....	.....	436 70	
	Salaries of School Teachers	....	.....	14 50	
	Refund of Overpayment of School-teacher	86	.....	59 25	
					21,221 57
	Steamer "J. Putnam Bradlee." From Directors for Public Institutions, Rent of Wharf	87	.....	.....	2,000 00
	Sealers of Weights and Measures. Fees for Sealing	88	.....	.....	824 33
	Soldiers' Relief. Treasurer of Commonwealth, State Aid	89	.....	.....	81,900 00
	Small-pox Hospital.				
	Treasurer of Commonwealth	....	.....	901 20	
	Rent of house and land, Swett street	90	.....	350 00	
					1,251 20
	School Expense, School Committee, Sale of Books and Material, Evening Schools	91	.....	.....	777 46
	Sewers and Drains.				
	Assessments,				
	1876–77	....	25,349 91		
	1875–76, Aug. 9, '75, to Apr. 30, '76	....	80,016 61		
	1875, before Aug. 9, '75	....	936 58		
	1874	....	878 04		
	1873	....	310 04		
	1872	....	321 98		
	1871	....	4 50		
	1869	....	191 01		
	1868	....	35 61		
	1866	....	28 40		
	1862	....	46 83		
	1861	....	20 98		
	1859	....	57 15		
	1855	....	23 54		
				108,221 18	
	Entrance Fees from Superintendent	....	.....	597 15	
	Altering Channel of Stony Brook	....	.....	6,000 00	
	Building Culvert, 1876–77	....	.....	150 00	
	Repairs, 1876–77	....	.....	356 15	
	Labor, 1876–77	92	.....	719 28	
					116,043 76
	Carried forward	....	.....	.....	$2,812,817 38

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

CITY COLLECTOR'S ACCOUNT. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	.....	$2,812,817 38
	Tax and other Fees.				
	Fees on taxes,				
	1876	....	$13,678 38		
	1875	....	22,523 04		
	1874	....	974 55		
	1873	....	202 63		
	1872	....	26 42		
	1871	....	1 86		
	1870	....	5 52		
	1869	....	4 70		
	1867	....	3 36		
				$37,420 46	
	Do. on Betterments, 1876–77	....	6 60		
	" 1875–76	....	2 40		
	" 1875	....	6 80		
	" 1874	....	5 40		
	" 1873	....	60		
	" 1872	....	20		
	" 1869	....	20		
				22 20	
	Do. on Paving, 1876–77	....	16 80		
	" 1875–76	....	47 82		
	" 1875	....	13 00		
	" 1874	....	41 93		
				119 55	
	Do. on Sewers, 1876–77	....	8 20		
	" 1875–76	....	126 08		
	" 1874	....	20		
	" 1873	....	48		
	" 1872	....	2 00		
				136 96	
	Do. on Health, 1876–77	....	5 20		
	" 1875–76	....	80		
	" 1875	....	20		
				6 20	
	Do. on Lamps, 1875–76	....	.....	60	
	School Instructors, 1876–77	....	20		
	" 1875–76	....	5 00		
				5 20	
	Do. on Fire Department, 1876–77	....	.....	20	
	Bridges, 1876–77	93	.....	20	
					37,711 57
	Taxes.				
	Levy of 1876, viz.: —				

Wards.	Polls.	Real Estate.	Personal.	Totals.
1	$3.888 00	$75.526 42	$10,466 60	$89.881 02
2	3,688 00	108.075 29	11,487 25	123.250 54
3	3.644 00	69,976 76	14,468 57	88,089 33
4	3.625 00	91.937 05	10.972 73	106,535 78
5	3.580 00	119,869 36	55,683 25	179,132 61
6	4.102 00	495.016 91	240,214 86	739.333 77
7	3.476 00	351,172 26	95,214 44	449,862 70
8	3.390 00	103,147 67	18.008 60	124.546 27
9	3.710 00	228,534 53	235.703 70	467,948 23
10	3,110 00	985,964 50	478,865 27	1,467,939 77
11	4.216 00	523,213 88	362,742 51	890,172 39
12	3.580 00	614,864 43	276.254 08	894.698 51
13	3,428 00	146.581 67	10,609 58	160,619 25
14	4 070 00	118.617 73	22.915 88	145,603 61
15	3.302 00	77.828 20	9.564 37	90,694 57
16	3.128 00	169,587 22	16,415 43	189,130 65
17	3,900 00	207,438 27	69,674 20	281,012 47
18	4,240 00	227.735 13	146,512 16	378,287 29
19	3,664 00	130,543 69	10,713 72	144,921 41
20	3,684 00	160,287 04	23.479 76	187.450 80
21	3.776 00	225 533 79	70,421 31	299,731 10
22 Br'n	2.240 00	98.028 88	24,403 06	124,671 94
22 Rox.	2,448 00	139,708 47	23,520 84	165,677 31
23	4.456 00	194,856 65	102 024 34	301,346 99
24	5,058 00	213,713 50	70,376 32	289,147 82
	$91,404 00	$5,877,819 30	$2,410,522 83	

Total received on Tax Levy, 1876	....	.....	8,379,746 13	
Carried forward	....	.....	$8,379,746 13	$2,850,528 95

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Amount brought forward*	$14,032,294 80
	Amount carried forward	$14,032,294 80

City Collector's Account. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$8,379,746 13	$2,850,528 95
	Taxes. Levy of 1875, viz.: —				

Wds.	Polls.	Real Estate.	Personal.	Totals.
1	$914 00	$37,684 04	$1,562 85	$40,160 89
2	520 00	27,874 98	4,341 22	32,736 20
3	546 00	13,492 50	264 42	14,302 92
4	430 00	97,370 30	6,499 40	104,299 70
5	302 00	62,775 27	19,878 95	82,956 22
6	398 00	33,716 30	8,897 55	43,011 85
7	430 00	26,218 03	1,933 79	28,581 82
8	296 00	24,622 42	1,152 81	26,071 23
9	654 00	60,801 19	11,153 36	72,608 55
10	586 00	45,765 99	6,543 77	52,895 76
11	734 00	51,871 74	5,969 82	58,575 56
12	1,206 00	54,749 74	7,100 07	63,055 81
13	234 00	21,329 12	827 58	22,490 70
14	674 00	54,428 53	7,289 04	62,391 57
15	572 00	78,541 64	6,983 73	86,097 37
16	1,050 00	76,903 42	643 13	78,596 55
17	672 00	33,762 44	1,972 28	36,406 72
19	354 00	24,276 51	1,962 10	26,592 61
20	332 00	21,067 86	2,522 43	23,922 29
21	594 00	13,857 77	2,012 53	16,464 30
22	598 00	29,107 32	1,147 58	30,852 90
	$12,096 00	$890,227 11	$100,658 41	

Total received on Tax Levy, 1875	....	.....	1,002,981 52	
" " " 1874	....	.....	41,704 98	
" " " 1873	....	.....	13,179 20	
" " " 1872	....	.....	4,114 79	
" " " 1871	....	.....	1,298 38	
" " " 1870	....	.....	931 85	
" " " 1869	....	.....	1,927 87	
" " " 1868	....	.....	229 55	
" " " 1867	....	.....	79 50	
Bank Tax	....	.....	211,864 78	
Corporation Tax	....	.....	284,309 93	
Corporation Bank Tax from Commonwealth	94	.....	21,712 39	
				9,964,080 87
Town of Brighton.				
Betterments,				
Cambridge Street	....	.....	136 87	
Union "	...	.....	333 34	
Lincoln "	....	.....	410 85	
Winship "	....	.....	33 34	
Market "	....	5,228 50		
Interest on do	95	1,572 77		
			6,801 27	
				7,715 67
Tremont Street.				
Instalments on Bonds	....	.....	6,453 20	
Interest on do	96	.....	387 19	
				6,840 39
Washington and Essex Streets.				
Betterments	....	.....	7,911 63	
Interest on do	97	.....	439 40	
				8,351 03
Warren Street.				
Betterments	....	.....	4,999 34	
Interest on do	98	.....	118 63	
				5,117 97
Washington Street Extension.				
Betterments	....	.....	81,967 99	
Interest on do	99	.....	7,120 48	
				89,088 47
Widening Streets.				
Instalments on Bonds	....	1,236 00		
Interest on do	....	434 32		
			1,670 32	
Rent of Land corner Washington and Water streets	....	1,600 00		
Rent of Land corner Salutation and North streets	....	65 00		
			1,665 00	
Carried forward	....	.....	$3,335 32	$12,931,723 35

Dr. CITY COLLECTOR'S ACCOUNT. — *Continued.*

1877. April 30.	*Brought forward*	$14,032,294 80
		$14,032,294 80

City Collector's Account. — *Continued.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$3,335 32	$12,931,723 35
	Widening Streets. — *Continued.*				
	Sale of Building	100	.....	973 50	
					4,308 82
	West Boston and Cragie's Bridges.				
	Rents	....	.....	85 00	
	Sale of Old Iron	101	.....	4 00	
					89 00
	Water Works.				
	From Water Rates Assessments, 1877	....	$718,489 49		
	From Water Rates Assessments, 1876	....	310,258 40		
	From Water Rates Assessments, 1875	....	361 50		
				1,029,109 39	
	Cutting off	....	.....	2,762 00	
	Fees	....	.....	2,095 25	
	Water Board	102	.....	62,206 99	
					1,096,173 63
					$14,032,294 80

THOMAS SHERWIN,
City Collector.

Boston, May 1, 1877.
E. & O. E.

Dr. COUNTY OF SUFFOLK *in Acc't Current from May* 1, 1876,

1877. April 30.	To cash paid County Treasurer	$106,253 09
	Amount carried forward	$106,253 09

to April 30, 1877, *with* COUNTY COLLECTOR. *Cr.*

1877. April 30.	By Cash received as follows: —				
	From Sheriff.				
	Fines and Costs	103	.....	.....	$63,223 29
	From Clerk of Supreme Judicial Court.				
	Half Surplus Fees	104	.....	.....	80 95
	From Clerk of Superior Criminal Court				
	Half Surplus Fees	105	.....	.....	2,932 14
	From Clerk of Superior Court, Civil Session.				
	Half Surplus Fees	106	.....	.....	3,208 05
	From Clerk of Municipal Court, West Roxbury.				
	Fines and Costs	....	.....	$1,613 63	
	Less Expenses	....	$240 77		
	" Officers' Fees	107	95 40		
				336 17	
	From Clerk Municipal Court, East Boston.				1,277 46
	Fines and Costs	....	.....	2,861 00	
	Less Expenses	....	679 71		
	" Officers' Fees	108	453 10		
				1,132 81	
	From Clerk of Municipal Court, Brighton.				1,728 19
	Fines and Costs	....	.....	1,710 04	
	Less Expenses	....	626 48		
	" Officers' Fees	109	302 80		
				929 28	
	From Clerk of Municipal Court, South Boston.				780 76
	Fines and Costs	....	.....	5,466 67	
	Less Expenses	....	836 13		
	" Officers' Fees	110	818 80		
				1,654 93	
	From Clerk of Municipal Court, Charlestown.				3,811 74
	Fines and Costs	....	.....	3,890 57	
	Less Expenses	....	921 46		
	" Officers' Fees	111	766 40		
				1,687 86	
	From Clerk of Municipal Court, Boston Highlands.				2,202 71
	Fines and Costs	....	.....	4,605 50	
	Less Expenses	....	2,096 76		
	" Officers' Fees	112	917 80		
				3,014 56	
	From Clerk of Municipal Court, Dorchester.				1,590 94
	Fines and Costs	....	.....	1,414 89	
	Less Expenses	....	489 78		
	" Officers' Fees	113	83 60		
				573 38	
	From Clerk of Municipal Court.				841 51
	Fines and Costs	....	.....	15,126 79	
	Less Expenses	114	.....	7,982 00	
					7,144 79
	From Clerk of Municipal Court, Civil Cases.				
	Fees	....	.....	8,072 77	
	Less Expenses	115	.....	2,755 00	
					5,317 77
	From Master House of Correction.				
	Fines and Costs	116	.....	.....	826 20
	From Superintendent House of Industry.				
	Fines and Costs	117	.....	.....	7,377 63
	From Justice of Police Court, Chelsea.				
	Fines and Costs	118	.....	.....	900 75
	From Trial Justices for Juvenile Offenders.				
	South Boston, Fines and Costs	....	.....	711 59	
	Carried forward	....	.....	$711 59	$103,244 88

Dr. COUNTY COLLECTOR'S ACCOUNT. — *Concluded.*

1877. April 30.	*Brought forward*	$106,253 09
		$106,253 09

COUNTY COLLECTOR'S ACCOUNT. — *Concluded.* *Cr.*

1877. April 30.	*Brought forward*	....	.....	$711 59	$103,244 88
	Dorchester, Fines and Costs	....	$251 23		
	Less Expenses, $136 71				
	Officers' Fees, 14 40				
		....	151 11		
				100 12	
	Highlands, Fines and Costs	....	340 16		
	Less Expenses, $87 90				
	" Officers' Fees, 40 80				
		....	128 70		
				211 46	
	Charlestown, Fines and Costs	....	.....	140 91	
	City, Fines and Costs	....	.....	335 14	
	Brighton, Fines and Costs	....	43 21		
	Less Expenses	119	16 20		
				27 01	
					1,526 23
	State Inquests, 1876–77, from Commonwealth	....	.....	321 16	
	State Inquests, 1875–76, from Commonwealth	120	.....	682 13	
					1,003 29
	From Jailer East Cambridge Jail. Fines and Costs	121	.....	.....	217 93
	From Justice Police Court, Chelsea. Unclaimed Witness Fees	122	.....	.....	16 60
	Use of Dorchester Court Room	123	.....	.....	35 00
	Refunded Witness Fees, case C. F. Fisher	124	.....	.....	2 80
	Sale of Gaming Utensils	125	.....	.....	15 00
	Refunded Expenses, cases Brigham and Goddard	126	.....	.....	191 36
					$106,253 09

BOSTON, May 1, 1877.

ERRORS EXCEPTED.

THOMAS SHERWIN,

Collector for the County of Suffolk.

Dr. GENERAL SUMMARY, YEAR 1876–77. *Cr.*

City Collector in Account Current with City of Boston.

To Balance from year 1875–76. Amount outstanding April 30, 1876, of Bills deposited between August 9, 1875, and April 30th, 1876, and uncollected assessments, as shown on books of the late Treasurer and Collector	$6,022,014 01	By Amount of Cash paid City Treasurer, May 1, 1876, to April 30, 1877	$14,032,294 80
" Amount of Bills committed: May 1, 1876, to April 30, 1877	11,868,528 76	" Abatements on Bills, May 1, 1876, to April 30, 1877	433,768 58
" Amount of Cash deposited: May 1, 1876, to April 30, 1877	1,379,804 81	" Balance uncollected to new year, 1877–78	4,804,284 20
	$19,270,347 58		$19,270,347 58

Statement of all amounts committed to Collector from May 1, 1876, *to April* 30, 1877, *and the amounts collected, abated and uncollected upon the respective accounts.*

	Schedule.	Committed.	Abated.	Collected.	Uncollected Apr. 30, 1877.
Betterments, 1876–77	A	$54,128 00	$1,150 00	$25,103 00	$27,875 00
Bonds, Public Lands	B	4,199 70	. . .	629 70	3,570 00
Bonds, Street Improvements	B	107,538 56	560 00	41,327 11	65,651 45
Cochituate Water Rates, 1877	. .	865,128 25	34,641 21	718,489 49	111,997 55
Bridges, 1876–77	. .	1,656 79	. . .	1,591 70	65 09
Bank Tax, 1876	. .	832,114 68	. . .	832,114 68	. . .
Board of Health, 1876–77	C	827 59	353 40	354 02	120 17
Fire Department, 1876–77	. .	1,913 95	. . .	1,866 85	47 10
Health Department, 1876–77	. .	57,358 50	2,216 59	50,841 54	4,300 37
Lamps, 1876–77	. .	154 12	10 81	79 52	63 79
Liquor Licenses, 1876–77	. .	181,712 00	8,388 50	173,323 50	. . .
Mystic Water Rates, 1877:—					
Charlestown	. .	81,138 18	2,289 11	76,201 40	2,647 67
Somerville	. .	47,289 50	1,589 18	42,981 85	2,718 47
Paving, 1876–77	D	34,877 17	847 70	20,019 52	14,009 95
Rents, 1876–77	E	7,844 29	. . .	7,557 61	286 68
State Inquests, 1876–77	. .	321 16	. . .	321 16	. . .
Sewers and Drains, 1876–77	F	101,983 60	2,769 87	33,172 49	66,041 24
School Instructors, 1876–77	. .	26,680 38	1,179 19	18,834 93	6,666 26
Tax Levy, 1876	G	9,461,662 34	134,273 12	8,379,746 13	947,643 09
		$11,868,528 76	$190,268 68	$10,424,556 20	$1,253,703 88

Statement of all uncollected assessments committed to the Collector from August 9, 1875, to April 30, 1876, and the amounts collected, abated and uncollected upon the respective assessments.

	Schedule.	April 30, 1876. Outstanding.	Abated.	Collected.	April 30, 1877. Uncollected.
Betterments, 1875–76	A	$32,508 44	$12 00	$10,495 21	$22,001 23
Bonds — Public Lands	B	29,211 50	. . .	. . .	29,211 50
Bonds — Street Improvements .	B	210,935 50	. . .	1,052 50	209,883 00
Cochituate Water Rates 1876 . . . . $111,878 89					
Cochituate Water Rates 1876, additional 223,052 77					
		334,931 66	24,673 26	310,258 40	. . .
Eastern Avenue and Bridge . .	. .	45 00	. . .	10 00	35 00
Health, 1875–76	C	8,796 54	1 50	4,233 79	4,561 25
Health, Board of, 1875–76 . . .	C	10,838 25	178 43	768 27	9,891 55
Lamps, 1875–76	. .	68 40	. . .	54 65	13 75
Paving, "	D	15,716 73	333 06	10,617 77	4,765 90
Rents, "	E	145 83	4 16	141 67	. . .
School Instructors, 1875–76 . .	. .	3,232 50	754 41	2,386 64	91 45
Sewers, 1875–76	F	88,712 99	3,462 91	80,016 61	5,233 47
State Inquests, 1875–76	. .	682 13	. . .	682 13	. . .
Tax Levy, 1875, and additional .	G	1,207,568 82	20,686 73	1,002,981 52	183,900 57
		$1,943,394 29	$50,106 46	$1,423,699 16	$469,588 67

Statement of all uncollected assessments April 30, 1876, of accounts outstanding August 9, 1875, as shown by the books of the late Treasurer and Collector, and the amounts collected, abated and uncollected upon the respective accounts or assessments.

	Schedule.	April 30, 1876. Outstanding.	Abated.	Collected.	April 30, 1877. Uncollected.
Betterments	A	$1,436,131 33	$34,741 94	$410,744 82	$990,644 57
Board of Health	C	11,617 36	. . .	. . .	11,617 36
Health	C	12,888 01	120 25	61 00	12,706 76
Bonds — Public Lands	B	207,005 71	87,207 48	50,249 23	69,549 00
Bonds — Street Improvement .	B	620,025 63	58,044 01	266,916 26	295,065 36
Inspection of Buildings	. .	236 97	. . .	. . .	236 97
Paving	D	113,231 89	427 87	8,335 38	104,468 64
Public Buildings	. .	50 25	. . .	. . .	50 25
Rents	E	2,025 92	312 50	1,607 16	106 26
Sewers	F	97,507 53	576 84	2,854 66	94,076 03
Tax Levy { 1869 to 1874, inc. . .	. .	656,511 80	11,610 20	63,157 07	581,744 53
Tax Levy { 1822 to 1868, inc. . .	G	921,387 32	352 35	309 05	920,725 92
		$4,078,619 72	$193,393 44	$804,234 63	$3,080,991 65

Schedule A.

Consolidated Statement of the Collections from May 1, 1876, *to April* 30, 1877, *on account of Betterments.*

	Assessments.		Abated.	Collected.	Uncollected. April 30, 1877.
Committed from May 1, 1876, to April 30, 1877	1876–7	$54,128 00	$1,150 00	$25,103 00	$27,875 00
Committed from Aug. 9, 1875, to April 30, 1876	1875–6	32,508 44	12 00	10,495 21	22,001 23
Outstanding Aug. 9, 1875 . . .	1875	572,781 97	19,441 94	202,107 84	351,232 19
" " " . . .	1874	514,008 21	14,300 00	139,284 94	360,423 27
Outstanding Aug. 9, 1875, and additional	1873	33,381 80	. . .	25,502 75	7,879 05
Outstanding Aug. 9, 1875 . . .	1872	14,955 04	. . .	6,506 70	8,448 34
" " " . . .	1871	5,040 00	1,000 00	2,120 00	1,920 00
" " " . . .	1870	185,763 00	. . .	. . .	185,763 00
" " " . . .	1869	110,201 31	. . .	35,222 59	74,978 72
		$1,522,767 77	$35,903 94	$446,343 03	$1,040,520 80

Of the sums reported above as uncollected, there are secured by deeds for the sale of the real estate for unpaid betterments, deposited with the City Auditor, the following amounts: —

1875	$7,779 55
1873	2,186 66
1872	3,083 34
1871	800 00
1870	1,300 00
	$15,149 55

The time for the redemption by the owners having expired on deeds to the amount of $7,720.00.

Of the above amount of betterments reported as uncollected, a large portion is covered by suits brought against the city for the reduction of assessments, and cannot be collected until the decision of the Court is known. The several cases now in suit, and not decided, involve assessments to the amount of $657,759 68, distributed according to the years in which the assessments were laid, as follows: —

For the year 1876–77	$8,525 00
" " " 1875–76	200 00
" " " 1875	241,031 71
" " " 1874	301,410 00
" " " 1873	2,500 00
" " " 1872	5,890 00
" " " 1870	26,600 00
" " " 1869	71,602 97
	$657,759 68

Schedule B.

Bonds and Mortgages.

Public Lands.	Uncollected April 30, 1877.	Deposited May 1, 1876, to April 30, 1877.	Cancelled.	Amount of Instalments.	
				Collected.	Unpaid.
Committed 1876–77.					
Neck Lands	.....	$2,844 00	.....	$288 00	$2,556 00
South Boston Lands	.....	1,355 70	.....	341 70	1,014 00
Committed 1875–76.					
Neck Lands	$29,211 50	.....	.....	.....	29,211 50
Outstanding August 9, 1875.					
Neck Lands	160,304 71	.....	$78,522 48	40,792 23	40,990 00
South Bay Lands	1,500 00	.....	.....	.....	1,500 00
South Boston	17,514 00	.....	8,685 00	599 00	8,230 00
Albany street	24,413 00	.....	.....	8,567 00	15,846 00
East Boston	2,401 00	.....	.....	.....	2,401 00
Dorchester	873 00	.....	.....	291 00	582 00
	$236,217 21	$4,199 70	$87,207 48	$50,878 93	$102,330 50
Street Improvement.					
Committed 1876–77.					
Hanover No. 2	.....	$5,928 00	.....	$5,928 00	.....
Swett Street	.....	60,000 00	$560 00	8,740 00	$50,700 00
Suffolk Street District	.....	9,083 45	.....	.....	9,083 45
School-houses, P. Buildings	.....	26,000 00	.....	26,000 00	.....
Fort Hill Improvement	.....	6,527 11	.....	659 11	5,868 00
Committed 1875–6.					
Atlantic Avenue	$204,258 00	.....	.....	.....	204,258 00
Suffolk Street District	4,920 00	.....	.....	615 00	4,305 00
Northampton Street	1,757 50	.....	.....	437 50	1,320 00
Outstanding August 9, 1875.					
City of Charlestown	20,534 75	.....	.....	.....	20,534 75
Fort Hill Improvement	29,099 00	.....	6,180 00	4,057 00	18,862 00
Hanover No. 2	7,921 50	.....	7,921 50	.....	.....
Suffolk Street District	269,998 44	.....	43,942 51	99,733 18	126,322 75
Burnt District	135,090 00	.....	.....	131,338 00	3,752 00
Public Buildings	3,780 00	.....	.....	1,900 00	1,880 00
Police Station, Ward 17	1,890 00	.....	.....	630 00	1,260 00
School-houses, P. Buildings	123,053 00	.....	.....	16,893 00	106,160 00
Church Street District	10,815 74	.....	.....	4,289 88	6,525 86
Tremont Street	6,453 20	.....	.....	6,453 20	.....
Chestnut Hill Reservoir	3,474 00	.....	.....	386 00	3,088 00
Widening Streets	7,416 00	.....	.....	1,236 00	6,180 00
North Street	500 00	.....	.....	.....	500 00
	$830,961 13	$107,538 56	$58,604 01	$309,295 87	$570,599 81
Total	$1,067,178 34	$111,738 26	$145,811 49	$360,174 80	$672,930 31

Schedule C.

Statement showing Collections from May 1, 1876 to April 30, 1877, on account of Superintendent of Health and Board of Health.

	Committed from May 1, 1876 to April 30, 1877.	Collected.	Abated.	Uncollected April 30, 1877.
Superintendent of Health.				
Sale of Ashes	$15,971 29	$11,630 92	$157 50	$4,182 87
Removing Ashes	2,103 93	2,073 49	30 44	.....
Sale of Street Dirt	1,724 24	1,578 49	57 25	88 50
Sale of Old Material	150 07	150 07	.....	.....
Entering Sewer	50 00	50 00	.....	.....
Sale of Manure	1,014 25	985 25	.....	29 00
Cleaning Cesspool	25 00	15 00	10 00	.....
Offal — Cash from Superintendent	30,255 53	30,255 53	.....	.....
Conveying Prisoners	2,375 25	2,375 25	.....	.....
Sale of Filling	3,659 50	1,698 10	1,961.40	.....
Labor	29 44	29 44	.....	.....
	$57,358 50	$50,841 54	$2,216 59	$4,300 37
Board of Health.				
Abating Nuisances	$662 59	$189 02	$353 40	$120 17
Grease Licenses	165 00	165 00	.....	.....
	$827 59	$354 02	$353 40	$120 17
	Uncollected April 30, 1876.			
Superintendent of Health.				
Committed August 9, 1875, to April 30, 1876,—1875–76.				
Sale of Ashes	$8,121 45	$3,703 20	$1 50	$4,416 75
" " Street Dirt	144 80	55 30	.....	89 50
" " Old Material	530 29	475 29	.....	55 00
	$8,796 54	$4,233 79	$1 50	$4,561 25
Outstanding August 9, 1875.				
Sale of Ashes, 1875	$3,533 74	$45 75	$120 25	$3,367 74
Removing Ashes, 1875	12 75	8 25	.....	4 50
Sale of Street Dirt, 1875	78 75	7 00	.....	71 75
" " Ashes, 1874	2,522 75	.....	.....	2,522 75
" " Street Dirt	7 00	.....	.....	7 00
" " Ashes, 1873	788 25	.....	.....	708 25
Removing Ashes	8 25	.....	.....	8 25
Sale of Ashes, etc., 1853 to 1872, inclusive	5,936 52	.....	.....	5,936 52
	$12,888 01	$61 00	$120 25	$12,706 76
Board of Health.				
Committed August 9, 1875, to April 30, 1876.				
Abating Nuisances, 1875–6	$10,838 25	$768 27	$178 43	$9,891 55
Outstanding August 9, 1875.				
Abating Nuisances, 1875	1 64	.....	.....	1 64
" " 1874	1,269 30	.....	.....	1,269 30
" " 1873	43 49	.....	.....	43 49
" " 1853 to 1872, inclusive	10,302 93	.....	.....	10,302 93
	$22,455 61	$768 27	$178 43	$21,508 91

Schedule C. — *Continued.*

Recapitulation.

Superintendent of Health, new account committed	$57.358 50	$50,841 54	$2,216 59	$4,300 37
Superintendent of Health, old account outstanding	21,684 55	4,294 79	121 75	17,268 01
Board of Health, new account committed	827 59	354 02	353 40	120 17
Board of Health, old account outstanding	22,455 61	768 27	178 43	21,508 91
	$102,326 25	$56,258 62	$2,870 17	$43,197 46

The records show that of the above sums uncollected in the Health Department, accounts extending from October 5, 1856 to September 30, 1876, have been placed in the hands of the City Solicitor for collection, amounting to $22,644.76.

There are also included in the amount for abating nuisances in the year 1875–76, the amount of claim against the State of Massachusetts for cost of filling land in rear of State Prison, for payment of which no appropriation has been made by the Legislature, $8,379.80,

And claims proved in bankruptcy, $1,128.45.

Schedule D.

Statement of money received by the Collector upon bills placed in his hands by the Superintendent of Streets, and upon assessments of previous years, for furnishing and setting edgestones and laying side-walks; also the amounts abated and uncollected, upon the assessments of the respective years.

	Assessments.	Collected.	Abated.	Uncollected April 30, 1877.
Committed May 1, 1876, to Apr. 30, 1877.				
Assessments	$33,844 51	$19,060 36	$847 70	$13,936 45
Sale of Manure	245 16	220 16	. . .	25 00
Repairs	787 50	739 00	. . .	48 50
Outstanding April 30, 1876.				
Aug. 9, '75, to Apr. 30, '76, 1875–76	15.716 73	10,617 77	333 06	4,765 90
Previous to Aug. 9, '75, 1875	2,923 60	2,723 69	175 81	24 10
1874	6.682 76	5,611 69	241 65	829 42
1873	1,258 37	. . .	10 41	1,247 96
1853 to 1872	102,367 16	. . .	. . .	102,367 16
	$163,825 79	$38,972 67	$1,608 63	$123,244 49

Of the above sums reported as uncollected, there is secured by deeds for the sale of real estate for unpaid sidewalk assessments, deposited with the City Auditor, the following amount of the assessment for 1874, — $115.79.

The records show that a large amount of the above sums, reported as uncollected, has been placed in the hands of the City Solicitor for collection.

Schedule E.

RENTS.

	Outstanding April 30, 1876.	Bills Committed May 1, 1876, to April 30, 1877.	Abated.	Collected.	Uncollected April 30, 1877.
Lease, Account Wharf No. 6, South Bay	$812 50	. . .	$312 50	$500 00	. . .
Lease, Account Wharf, Albany Street,	1,000 00	. . .	. . .	1,000 00	. . .
Lease, House, Washington Place	50 00	. . .	. . .	50 00	. . .
Leases, Bridges (Buildings used for Fish purposes)	176 75	. . .	. . .	70 50	106 25
Bills, Account Fire Department (Tenements and Engine Houses)	45 83	. . .	4 16	41 67	. . .
Tenants at Will, Stable, Charlestown	16 67	. . .	. . .	16 67	. . .
" " Widening Streets	20 00	. . .	. . .	20 00	. . .
" " Hook and Ladder House, No. 4, Eustis Street	50 00	. . .	. . .	50 00	. . .
	$2,171 75	. . .	$316 66	$1,748 84	$106 25
	Am'ts becoming due on Leases May 1,'76, to April 30,'77.				
Account Old State House	$17,250 00	. . .	. . .	$17,250 00	. . .
" Quincy Hall	6,000 00	. . .	. . .	6,000 00	. . .
" Wharf 6, South Bay	1,300 00	. . .	. . .	1,300 00	. . .
" " Swett Street	1,500 00	. . .	. . .	1,500 00	. . .
" " Albany Street	3,250 00	. . .	$1,937 50	1,312 50	. . .
" Poor-house Farm (Brighton)	500 00	. . .	. . .	. . .	$500 00
" Bridges (Building used for Fish purposes	1,400 00	. . .	. . .	1,131 25	268 75
Account House, Washington Place	. . .	$215 00	. . .	70 00	145 00
" Hook and Ladder House, No. 4, Eustis Street	100 00	129 16	. . .	166 66	62 50
Tenants at Will, Stable, Charlestown	200 00	. . .	. . .	183 33	16 67
Account Fire Department, Tenements in Engine Houses	. . .	900 13	. . .	820 95	79 18
" Additional Land, Public Library	. . .	1,800 00	. . .	1,800 00	. . .
Account Eastern Avenue Wharf	. . .	3,000 00	. . .	3,000 00	. . .
Tenants at Will, Land cor. Water and Washington Streets	1,600 00	. . .	. . .	1,600 00	. . .
Tenants at will, Land cor. Battery St.	60 00	. . .	. . .	45 00	15 00
Fort Hill Wharf	. . .	1,800 00	. . .	1,800 00	. . .
Armories	. . .	. . .	. . .	11,233 55	. . .
Small-pox Hospital	. . .	. . .	. . .	350 00	. . .
Public Buildings	. . .	. . .	. . .	924 84	. . .
West Boston and Cragie's Bridges	. . .	. . .	. . .	85 00	. . .
Public Lands	. . .	. . .	. . .	1,112 95	. . .
Markets	. . .	. . .	. . .	106,898 00	. . .
Suffolk Street District	. . .	. . .	. . .	939 00	. . .
Mercantile Wharf Market	. . .	. . .	. . .	1,065 00	. . .
Northampton Street District	. . .	. . .	. . .	1,732 72	. . .
County of Suffolk	. . .	. . .	. . .	20 00	. . .
Wharf, Albany Street	. . .	. . .	. . .	200 00	. . .
	$33,160 00	$7,844,29	$1,937 50	$162,540 75	$1,087 10
Totals	$35,331 75	$7,844 29	$2,254 16	$164,289 59	$1,193 35

Schedule F.

Statement of Money received by the Collector from May 1, 1876, *to April* 30, 1877, *upon bills placed in his hands by the Superintendent of Sewers, and upon assessments of previous years, for constructing common sewers; also the amounts abated and uncollected upon the assessments of the respective years.*

	Assessments.	Collected.	Abated.	Uncollected. April 30, 1877.
Bills committed May 1, 1876, to April 30, 1877.				
Assessments, 1876–77	$94,156 02	$25,349 91	$2,769 87	$66,036 24
Building Culverts	150 00	150 00	. . .	. . .
Labor on Avery Street	719 28	719 28	. . .	. . .
Repairs	361 15	356 15	. . .	5 00
Altering Channel "Stony Brook"	6,000 00	6,000 00	. . .	. . .
Entrance Fees (from Superintendent	597 15	597 15	. . .	. . .
	$101,983 60	$33,172 49	$2,769 87	$66,041 24
Outstanding April 30, 1876.				
Assessments of 1875–76	$88,712 99	$80,016 61	$3.462 91	$5,233 47
" 1875	5.988 90	936 58	68 28	4,984 04
" 1874	4,473 34	878 04	47 93	3,547 37
" 1873	3,884 80	310 04	460 63	3,114 13
" 1872	1,098 52	321 98	. . .	776 54
" 1871	1,752 15	4 50	. . .	1,747 65
" 1870	15,480 88	. . .	. . .	15,480 88
" 1869	4,513 16	191 01	. . .	4,322 15
" 1868	824 08	35 61	. . .	788 47
" 1867	330 92	. . .	. . .	330 92
" 1866	1,974 83	28 40	. . .	1,946 43
" 1865	365 20	. . .	. . .	365 20
" 1864	357 15	. . .	. . .	357 15
" 1863	1,278 61	. . .	. . .	1,278 61
" 1862	4,930 07	46 83	. . .	4.883 24
" 1861	1,556 48	20 98	. . .	1,535 50
" 1860	1,946 63	. . .	. . .	1,946 63
" 1859	891 29	57 15	. . .	834 14
" 1858	2,721 53	. . .	. . .	2,721 53
" 1857	400 45	. . .	. . .	400 45
" 1856	880 84	. . .	. . .	880 84
" 1855	2,914 40	23 54	. . .	2,890 86
" 1832 to 1854, inclusive	38,943 30	. . .	. . .	38,943 30
	$186,220 52	$82,871 27	$4,039 75	$99,309 50
Total	$288,204 12	$116,043 76	$6,809 62	$165,350 74

Of the above sums reported as uncollected, there are secured by Deeds for the sale of real estate, for unpaid sewer assessments, deposited with the City Auditor, the following amounts: —

Assessment of 1876–77	$32 63
" " 1875–76 and 1875	5,297 44
" " 1874	1,215 20
" " 1873	900 39
" " 1872	289 03
" " 1871	409 53
	$8,144 22

In case of twenty estates, upon which $1,598.95 of the above amount is due, the right of the owners to redeem the property has expired, two years having elapsed since the sales took place.

In the column of outstanding assessments is included the following amount, collection of which has been postponed, by orders passed by the Board of Aldermen, until entrance is made into the sewers — $8,706.70.

Of the unpaid assessment of 1875, $3,727.18 has been certified by the Sewer Department as uncollectible.

Schedule G.

Schedule of Tax Receipts in City Collector's Report. — Years 1822 *to* 1876.

Year.	Tax Levy.	Outstanding April 30, 1876.	Abated, remitted or certified to be void.	Collected.	Uncollected April 30, 1877.	Percentage of uncollected.
1876	$9,461,662 34	. . . . .	$134,273 12	$8,379.746 13	$947,643 09	10.016
1875	10,802,202 57	$1,207,295 04	20,686 73	1.002,981 52	183,900 57	1.702
Add'l 1875 .	. . . . .	273 78	. . . . .	. . . . .	. . . . .	. . .
1874	12,631,488 70	142,808 44	1,278 08	41,704 98	99,825 38	.790
1873	9.022,187 17	109,365 98	490 96	13,179 20	95,695 82	1.061
1872	8,125,449 23	105,984 14	541 03	4,114 79	101,328 32	1.247
1871	7,947,674 20	90,299 32	696 92	1,298 38	88,304 02	1.111
1870	9,052,841 21	102,382 49	1,087 83	931 85	100,362 81	1.109
1869	7,632,006 41	105,671 43	7,515 38	1,927 87	96,228 18	1.261
1868	6,170,165 87	60,734 93	286 59	229 55	60,218 79	.976
1867	6,970,604 40	63,601 70	31 00	79 50	63,491 20	.911
1866	5,469,592 58	46,958 06	. . . . .	. . . . .	46,958 06	.858
1865	5,946,642 52	9,776 54	34 76	. . . . .	9,741 78	.164
1822 to 1864 inclusive	48,966,136 85	740,316 09	. . . . .	. . . . .	740,316 09	1.512
Totals . .	$148,198,654 05	$2,785,467 94	$166,922 40	$9,446,193 77	$2,634,014 11	. . .

Of the taxes reported as uncollected there are secured by deeds for the sale of real estate for unpaid taxes, deposited with the City Auditor, for which the Collector is entitled to credit under the statute of 1862, chap. 183, section 5, the following amounts: —

Tax of 1872	$450 45
" " 1873	12.550 10
" " 1874	35.621 32
" " 1875	59 935 13
	$108,557 00

The time for redemption by the owners having expired on deeds covering taxes amounting to $5,883 95

And the following amounts of taxes on personal property have been proved in bankruptcy and remain unsettled: —

Tax of 1869	$1,861 06
" " 1870	3,869 41
" " 1871	2,728 72
" " 1872	4,263 22
" " 1873	3,817 03
" " 1874	12,865 43
" " 1875	9,397 42
" " 1876	8,538 86
	$47,341 15

Suits have been commenced against administrators and executors for the following amounts: —

Tax of 1873	$166 40
" " 1874	1,770 64
" " 1875	9,224 21
" " 1876	165 10
	$11,326 35

The statement of taxes for the years 1869 to 1874 inclusive, which remained uncollected at the date when the Collector's Department was organized, is based upon the report and list, resulting from actual recount of the Assessors' manuscripts, submitted by the Joint Standing Committee on the Treasury Department, October 4, 1875 (City Document No. 104), and accepted by the City Council. Subsequent examination has shown that the recount then made was not, in all cases, accurate.

For the more remote years, the footings upon the collection books have been taken as substantially correct.

THOMAS SHERWIN.

CITY OF BOSTON.

In Common Council, June 21, 1877.

The Joint Standing Committee on Treasury Department, to whom were referred the accounts of the City and County Treasurer and City Collector for the year ending April 30, 1877, beg leave to report that they have made a careful examination of the accounts, and find that they correspond with the receipts and vouchers on file.

The cash in the hands of the Treasurer and bank deposits was examined June 6th, and found correct.

The Treasurer's trial balance, to June 6th, was examined, and found to be correctly taken off, and accompanied by proper vouchers.

The cash outstanding upon pay-rolls, in the hands of the Cashier, has been examined, and found correct.

The trial balance and assets of the Dorchester Trust Funds have been examined, and found correct.

The City Collector's report of collections, on account of the City of Boston and County of Suffolk, has been examined; the items have been passed to the credit of the several accounts to which they belong, and the total amount of collections agrees with the amount received by the Treasurer. The Collector's trial balance, to April 30th, 1877, was examined, and found correct; the amount of collections from May 1st to June 6th, 1877, agrees with the amount received by the Treasurer during that time. The amounts of all bills said to be outstanding upon the trial balance were compared with the books of the Auditor of Accounts, and found to agree.

The bonds for public improvements and public lands have been examined, and compared with the Collector's trial balance, and found to correspond.

Respectfully submitted,

For the Committee,

PHINEHAS J. STONE, Jr.,
Chairman on part of Common Council.

In Common Council, June 21, 1877.

Accepted. Sent up for concurrence.

BENJAMIN POPE, *President.*

In Board of Aldermen, June 25, 1877.

Concurred.

JOHN T. CLARK, *Chairman.*

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